



# Nash County

## *North Carolina*

*Where Business meets Opportunity*

### **2020-2021**

### **Approved Annual Budget**

July 1, 2020 – June 30, 2021

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# Nash County

## BOARD OF COMMISSIONERS

ROBBIE B. DAVIS  
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FRED BELFIELD, JR.  
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J. WAYNE OUTLAW  
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June 1, 2020

Mr. Robbie B. Davis, Chairman  
Nash County Board of Commissioners  
120 W. Washington Street  
Nashville, NC 27856

Dear Honorable Chairman Davis and County Commissioners:

This FY2020-2021 budget is presented to you in accordance with the *North Carolina Local Government Budget and Fiscal Control Act*. The proposed budget is presented subject to a public hearing and the Nash County Board of Commissioners' revisions and approval. This budget, as presented, is balanced. The budget provides the resources needed to ensure the delivery of governmental services in a fiscally responsible manner. The budget is one of the best tools to demonstrate the Board's priorities for the future of Nash County. This proposed budget is a continuation of the financially sound and fiscally conservative practices established and embraced by Nash County government.

The budget contains the expenditures and revenues for all county funds. This message will focus primarily on the county's general fund, which is the largest fund and includes all governmental activities supported by local tax revenue.

As we are all aware, local governments are facing unprecedented economic events with the coronavirus pandemic and related restrictions. With this in mind, we believe our budget reflects our effort to be cautious and conservative. This budget has limited capital expansion, presents no new positions, and includes reductions in areas we believe will least affect our direct operations for serving Nash County.

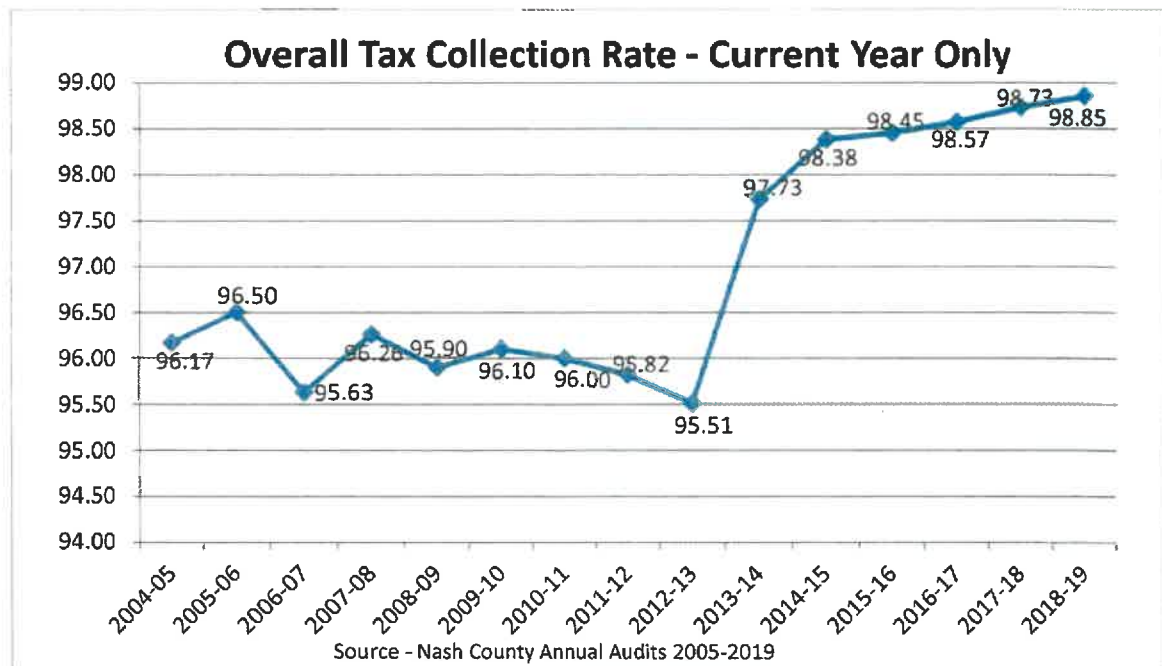
The FY2020-2021 General Fund Budget is proposed to be \$95,575,924, which is (\$2,555) below the FY2019-2020 original budget of \$95,578,479. The FY2020-2021, budget as recommended, is based on a \$.67 tax rate, the same as FY2019-2020. This represents the eleventh consecutive year that the tax rate has remained at \$.67. The tax rate as recommended is able to remain consistent, without reducing services to our citizens due to frugal budgeting efforts, a moderate tax base growth and use of previously appropriated general funds to capital projects remaining available to assist with funding debt service on those projects.

County Administration received budget requests, revenue estimates and other financial information from various officials, officers, department heads and agencies of Nash County. The proposed budget is based on staff information and information provided by, and input from, the County Commissioners. Each department or agency presented an original budget request to the Finance Office. The County Manager reviewed the requests to establish a budget for submission to the Nash County Board of Commissioners. Subsequently, the Commissioners have preliminarily reviewed the budget. In the case of special appropriations requested by outside government agencies and nonprofit organizations, including the Nash County Board of Education and the Nash Community College Board of Trustees, the recommended appropriations reflect the results of budget work sessions involving the Board of Commissioners and county staff.

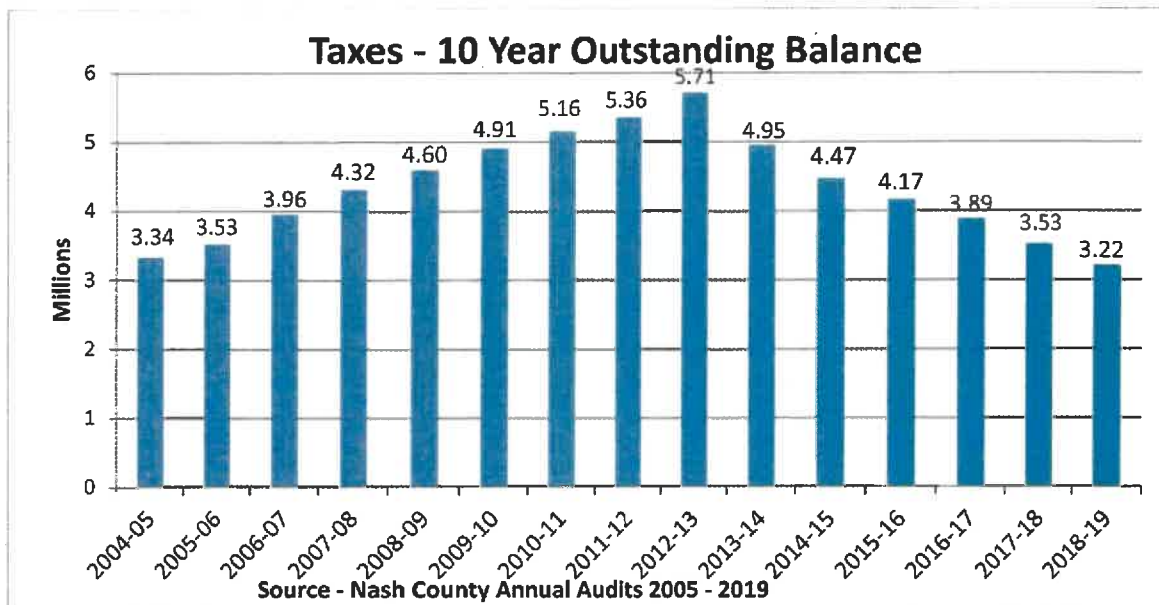
The following information will provide an in-depth review of the proposed FY2020-2021 budget.

**1. Property Tax Collections:** Ad Valorem tax revenue reflects an increase of 2.3% or \$1,155,695 over the current year budget due to an increase in tax base for 2021. The increase is due primarily to new construction, increases in personal property and registered motor vehicles.

According to the FY2018-2019 Nash County audit, the overall tax collection rate in Nash County was 98.85%. The collection rate for real and personal property and public utilities was 98.69%, and the collection rate for motor vehicles was 100%. For purposes of estimating next year's property tax revenues, this proposed budget assumes a conservative collection rate of 97.5% for real and personal property and for motor vehicles.



The Tax Office is committed to maintaining Nash County's high tax collection rate during future years, and will continue to concentrate on the collection of prior year's delinquent taxes.



**Estimated Tax Base and Rate** - The estimated tax base is used in this budget to determine the amount of property tax revenue that will be available in the FY2020-2021 budget. The estimated tax base amount is provided to the County Manager by the County's Tax Administrator. The amount of revenue expected to be collected in the coming year is determined by the tax base and the tax collection rate.

The Nash County 2020 tax year valuation estimate provided by the Tax Administrator provides for a total valuation for FY2020-2021 of \$7,733,000,000. At 100% collection, each penny of the tax rate assessed will produce \$773,300.

The total taxable valuation for real and personal property and public utilities within Nash County is estimated at \$6,805,000,000 and \$928,000,000 for motor vehicles. With the proposed tax rate of \$0.67 per \$100.00 valuation using a conservative collection rate of 97.5%, the FY2020-2021 general fund budget anticipates the collection of \$50,515,823 in ad valorem tax revenues, including \$44,453,663 for real property and personal property and public utilities and \$6,062,160 for motor vehicles.

The budget also anticipates the collection of \$425,000 in prior years' delinquent real and personal property and motor vehicles taxes, as well as \$178,000 in penalties, interest and other miscellaneous charges assessed upon delinquent taxes.

The total amount of the above taxes anticipated in this budget is \$51,118,823. This amount represents 53.4% of General Fund revenue including transfers from other funds and fund balance appropriations.

**3. Sales and Other Tax** –Sales Tax collections are budgeted at the \$15,947,743. This estimated amount reflects a conservative collection based on Fiscal Year 2018-2019 actual collections.

The breakdown of sales tax revenue anticipates \$3,701,551 from Article 40 and Article 42 restricted by statute to be used for school capital projects debt service and school capital expenditures. The unrestricted sales tax accruing to the County is estimated to be \$11,538,527. In addition, \$707,665 from Article 44 tax which is restricted for economic development, public education and community colleges.

Other Tax includes property excise tax, vehicle rental tax, privilege license tax, ABC Bottle Tax, Beer and Wine Tax and Video Programming. These other taxes are budgeted at \$791,625.

The total sales tax and other taxes estimated for FY2020-2021 represents 17.5% of General Fund Revenues.

**4. Sales and Services**– The FY2020-2021 includes Sales and Services budgeted at \$4,283,500. EMS collections and medicaid settlement collections totaling \$3,575,000 accounted for the majority of this revenue category. Other items included are health services of \$307,500, court and jail processing services fees of \$338,000 which and \$63,000 related to Senior Services and Parks and Recreation Special Events.

**5. Other Revenues** – The FY2020-2021 budget for Other Revenue totals \$4,714,263. This includes \$2,153,863 Other restricted grants funding, \$1,118,370 from Permits and Fees, which includes building permits, register of deeds fees, sheriff office concealed carry, finger printing and fees for serving papers and parks & recreation athletic participation fees, \$175,000 from Investment Earnings and \$1,267,030 from Other Revenues including the ABC Distribution and rental income to Nash County. The investment earnings are budget \$575,000 less than FY2019-2020 original budget due to the cut in interest rates available to Nash County.

**6. Transfers from Other Funds** -The funds available in the FY2020-2021 budget from capital project general fund appropriations and reserves to assist with debt service on these projects is \$1,497,803. This includes \$193,185 from the Middlesex Shell Building Project, \$642,608 from the Courthouse Project, \$325,000 for the Limited Obligation Bond (LOB) projects, \$181,037 for Middlesex Elementary Project and \$155,973 from the Public Safety Radio Project.

**7. Local Government Retirement** The FY2020-2021 proposed budget includes an increase in local government retirement for employees to accommodate the state required retirement rate increase from 9.0% to 10.2% for general county employees and from 9.70% to 10.84% for law enforcement officers, respectively. This change resulted in an increase of approximately \$374,990 to general fund expenditures.

**8. Health Insurance Benefits**- The FY2020-2021 proposed budget includes an estimated increase of \$440,600 for health insurance costs for both active employees and eligible retirees. The State Health Insurance Plan for active employees included an approximate 2% increase effective January 2021 and the pre-65 market plan retirees insurance increased approximately 5%.

**9. General Government** – The FY2020-2021 budget includes funds for General Government Operations totaling \$9,524,667. This function provides for all administrative County operational costs including Governing Board, Administration, Grants, Human Resources, Finance, Legal Services, Information Technology, Tax, Facility Maintenance, Register of Deeds, and Board of Elections.



**10. Public Safety** – The FY2020-2021 budget includes \$24,081,248 for Public Safety operations. Public Safety includes the following departments and related recommended budget amounts: Sheriff's Office Operations- \$13,285,295, 911 Emergency Communications - \$1,849,405, Emergency Services including Fire and Rescue -\$907,595, EMS Operations - \$7,471,885, Medical Examiner costs - \$70,000, Forestry Services \$113,436 and Animal Control - \$383,632.

**11. Economic and Physical Development** –Economic and Physical Development category for in the FY2020-2021 is budgeted at \$3,301,408. This function provides for: Planning and Inspections \$793,304; Cooperative Extension \$356,192, Soil and Water services 346,271, Rural Transportation Planning \$125,049, the Rocky Mount Wilson Airport \$47,857and Economic Development \$1,979,006.

The Economic Development Department provides funding for Nash County's in-house operations which is fully staffed including a Director, Business Development Recruiter and an Administrative Assistant. In addition to funding operations of this department, this budget also includes the following: Hospira/Pfizer inducement estimated in the amount of \$1,516,028, (a 5.5% increase over the FY2019-2020 original budget, which is based on actual for FY2019-2020 and increased based on the funding formula); an incentive for small business support grants budgeted at \$30,000 and \$14,000 for funding the Highway 17/64 Committee initiative.

**12. Health Department** - The FY2020-2021 budget is \$8,211,218 for Public Health operations. Local county funding including fees for services and restricted health reserves are recommended at \$3,352,428 and \$915,607, respectively. The FY2020-2021 local county appropriation, excluding the restricted health reserves, decreased \$77,220 compared to FY2019-2020, however, use of health reserves increased slightly \$7,208 over FY2019-2020 original budget.

**13. Department of Social Services (DSS)** – The FY2020-2021 budget for Social Services totals \$14,140,693. County funding for DSS for the FY2020-2021 is \$5,405,866, an increase of \$37,710 over the FY2019-2020 local appropriation.

**14. Other Human Services** – The FY2020-2021 budget for Other Human Services is \$2,285,657. This includes appropriations of \$296,860 for Mental Health, \$1,272,945 of grant-funded programs through the Office of Juvenile Justice and the Home Care Community Block Grant, \$435,314 for Aging/Senior Services, \$115,038 for Veterans' Services and \$165,500 for other Local Human Service appropriations for nonprofit outside agency local funding. The Local Human Service appropriations reflects a reduction in some outside agency funding of \$36,450.

**15. Cultural & Recreation** – The FY2020-2021 budget for Cultural & Recreation Services is \$2,090,240. This total includes \$1,063,371 funded for Braswell Library including the State Library Grant and Nash County's five municipal Libraries. Parks and Recreation Department funding is proposed at \$680,115 and the Park Facilities Department includes proposed funding of \$346,754.

**16. Education** – The FY2020-2021 Education recommended funding totals \$24,707,377, excluding debt service. This includes funding of \$20,500,261 for current expense and \$1,396,890 for current year capital needs for Nash County Schools and \$2,395,226 for current expense, and \$415,000 for current year capital needs for Nash Community College. The total approved funding for both remains the same as FY2019-2020.

Nash County School (NCS) Current Expense is funded one-twelfth each month. Nash Community College (NCC) Current Expense is funded quarterly. Capital outlay requires documentation of capital expenditures prior to funding for both NCS and NCC.

**17. Debt Service** – The overall debt service for FY2020-2021 (including debt service for NCS \$2,845,859 and NCC \$682,620 totaling \$3,528,479) is \$6,016,095. This reflects a net decrease of \$292,039 in debt service from the FY2019-2020 approved budget.

**18. Contingency and Transfers Out** – The FY2020-2021 budget includes Contingency of \$15,000 and Transfer to Tax Revaluation Reserve Fund for of \$100,000.

**19. Capital Spending**– Recommended Capital for FY2020-2021 is \$756,050. This is a decrease of \$630,998 from the FY2019-2020 original budget.

In this recommended budget, capital spending is budgeted separately from the requesting department's budget. This is different from capital budgeting in prior years. If the recommendations are approved, as departments obtain adequate quotes or contract pricing for each respective asset, the budgeted capital funds will be transferred to the department's budget to enter a requisition for the purchase. The recommended capital in this budget, along with a proposed five year Capital Improvement Plan (CIP), was reviewed with the Board of Commissioners at a budget work session. The CIP that is recommended for approval included only the items identified for FY2020-2021. Other years of the CIP are identified to assist the County in planning for future capital spending needs and funding.

The FY2020-2021 budgeted capital includes funding for the following: (a) Sheriff's Office Elevator Upgrade; (b) Desktop Computer replacements; (c) network switch replacements; (d) Network AD and Filer Server Software; (e) VIO server replacements; (f) land development plan; (g) camera security system for the farmers market; (h) three additional Sheriff vehicles; (i) generator for Whitakers VHF paging site; (j) one additional ambulance; (k) animal shelter management software; (l) health department vehicle; (m) bunker rake for Miracle Park and (n) gator for Miracle Park

**20. Fund Balance and Reserve Appropriations** – The FY2020-2021 budget proposes \$4,851,657 in fund balance and reserve appropriations. This includes fund balance appropriation \$3,906,050, which is inclusive of \$726,050 for capital expenditures and \$3,180,000 as a balancing factor. This appropriation reflects a \$450,985 or 10.3% decrease from the FY2019-2020 original budget fund balance appropriation. The FY2020-2021 reserve appropriations include \$908,399 of Health Reserves and \$30,000 from Public Educational and Governmental Access Channel (PEG) Reserves.

The County considers these capital expenditures appropriate and a reasonable use of fund balance. In addition, each year some amount of fund balance is used as a balancing factor. Nash County budgets an amount we believe we can offset with a combination of greater than expected revenues and less spending than budgeted. We make reasonable estimates for each revenue line item in the budget based on historical trends and other local government information and analysis. We are careful not to be too optimistic in our revenue projections, believing that our projections should be conservative. While we do not know the exact revenue line items that will exceed their budgeted amounts or the exact expenditures that will be less than budgeted, we do know a reasonable amount of fund balance we can include as revenue, confident that the need to use the balancing factor fund balance will be minimal, if at all.

## Other Funds Overview

In addition to the General Fund, the county administers several funds supported by fees or other restricted revenue sources. The Enterprise Funds and the Fire Districts Fund are briefly mentioned here. Other funds are shown in the Budget Summary.

**The County's Utilities** – Water/Sewer Fund and Solid Waste Fund operate as enterprise funds with no property tax contribution. Each fund is supported by user fees.

**Solid Waste Fund:** The solid waste program is composed of two elements, the C&D landfill and our convenience sites. No changes in the fees are anticipated for the Solid Waste fund for FY2020-2021. Capital of \$400,000 is recommended for an Off Road Dump Truck in the FY2020-2021 budget.

**Public Utilities - Water/Sewer fund** is recommending a change in the sewer connection fee from a fixed fee of \$2,000 to the County's cost plus 10%. Sewer taps are infrequent and highly variable based on size, location, depth, etc. In order to more accurately reflect the cost, it is recommended that each request to be handled on a case by case basis. This change, if approved, would become effective July 1, 2020. Detailed fees for Water/Sewer Utilities are included in the recommended budget ordinance detail. Capital of \$50,000 is recommended for a tractor with bucket and trailer. With the construction of the Northern Nash Water System during FY2019/2020, the Water/Sewer fund will include a separate FY2020-2021 budget both Central Nash Water operations and Northern Nash Water operations, and Sewer Operations, this will allow for operational and capital expense to be accounted for in each of those areas independently moving forward.

**Fire Districts** - There are 18 fire districts in the county that have an individual tax rate. The county levies a tax in these fire districts throughout the county and administers the collection and disbursement of those taxes within the Fire Districts Fund. Three fire districts are requesting a rate increase for FY2020-2021. N.S. Gulley Fire Department, which includes the Town of Nashville, is requesting a three cent increase from \$.12 to \$.15, Castalia Fire Department is requesting a half cent increase from \$.11 to \$.115 and Salem Fire Department is requesting a two cent increase from \$.12 to \$.14. Further explanation of the increase is provided in the Fire Districts Fund Summary in the Budget Book.

A copy of the budget has been filed with the Clerk to the Board and is available for public inspection in the Manager's Office as well as on the county website. A Notice of Public Hearing will be published in the Rocky Mount Telegram, The Nashville Graphic and The Spring Hope Enterprise. The same published statement will also give notice of the time and place of the public hearing during which any person who may wish to comment on the budget may appear before the Board of Commissioners.

No earlier than ten days after June 1, 2020, the date of this formal budget presentation, and no later than July 1, 2020, the Nash County Board of Commissioners must hold a public hearing, and thereafter, adopt a budget ordinance making appropriations, estimating revenues and levying taxes for FY2020-2021. County staff recommends the Commissioners hold the Public Hearing on June 15, 2020.

This budget represents our best estimate of revenues and expenditures during the coming year. As with any budget, during the course of the coming fiscal year, budget adjustments may be necessary. Except for minor exceptions set forth in the Budget Ordinance, the Nash County Board of Commissioners must approve any such budget adjustments, which increase or decrease a department's total expenditures during the course of the fiscal year.

I urge the Commissioners to carefully consider and study this proposed budget. If there are any questions or concerns, please do not hesitate to contact me.

On behalf of your County staff, we look forward to working with the Commissioners during the coming year to provide the best services possible at the most reasonable cost to the taxpayers of Nash County.

Sincerely,

A handwritten signature in dark ink, appearing to read "Zee B. Lamb", with a long horizontal flourish extending to the right.

Zee B. Lamb  
Nash County Manager

NORTH CAROLINA  
ANNUAL BUDGET ORDINANCE  
FISCAL YEAR 2020-2021

BE IT ORDAINED by the Board of Commissioners of Nash County, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2020, and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

REVENUES:

Ad Valorem Taxes	
Current Year	44,453,663
DMV Motor Vehicle Taxes	6,062,160
Interest on Current Year	225,000
Prior Years Taxes	425,000
Refunds and Over/Short	(5,000)
Refunds DMV and Over/Short	(42,000)
Total Ad Valorem Taxes	51,118,823
Other Taxes	
Sales Taxes	
One Cent Local Option	6,692,270
Unrestricted 1/2 Cent Sales Tax	3,131,046
Restricted 1/2 Cent Sales Tax	1,231,116
Unrestricted Add'l 1/2 Cent Sales Tax	1,715,211
Restricted Add'l 1/2 Cent Sales Tax	2,470,435
Article 44 G.S.105-524( c)	707,665
Rental Vehicle Tax	90,000
Real Property Excise Tax	300,000
Privilege Licenses	5,125
Total Other Taxes	16,342,868
Unrestricted Intergovernmental Revenues	
Beer and Wine Taxes	180,500
ABC Mixed Beverage Tax	120,000
Video Programming	96,000
Total Unrestricted Intergovernmental	396,500
Restricted Intergovernmental Revenues	
General Government	
Facilities Fees	99,000
Safe Roads Act	8,000
Emergency Management Grant	35,000
RTPO County Matches	23,566
Soil Conservation Reimbursement	26,000
Soil State Match	3,600
USDA - NRCS Grant	3,840
Veterans Program	2,175
Coop Events	6,460
Highway Safety Grant	63,623
Senior Center Care Giver Grant	20,005
Senior Center General Purpose Grant	10,574
NC DOT	100,039
School Resource Officers Reimbursement	369,175
PEG Video Programming	82,000
Total General Government	853,057
Health Department	
Federal and State Aid	3,635,683
Local Fees	307,500
Total Health Department	3,943,183

Social Services Department	
Federal and State Administration/Aid	7,289,436
Title IV-D Federal Aid	1,385,220
Local Fees/Grant	60,171
Total Social Services Department	<u>8,734,827</u>
Juvenile Justice	371,019
Home Care Community Block Grant (HCCBG)	800,477
Library Grants	129,310
Total Restricted Intergovernmental	<u>14,831,873</u>
Permits and Fees	
Building Permits	370,000
Planning Fees	16,000
Cell Tower	10,000
Stormwater Permit	5,000
Register of Deeds Fees	360,000
ROD Auto Funds Payback	21,170
Marriage Licenses	12,000
Football Program	22,000
Basketball Program	18,000
Soccer Program	36,000
Baseball/Softball Program	22,000
Cheerleading Program	2,000
Volleyball	5,000
Wrestling	500
Facility Rental Fees	6,000
Tournament	17,500
Sheriff Fees	88,000
EMOP Fees	1,000
Fingerprint Fees	600
Gun Permits	70,000
Occupancy Tax Collection Fee	27,000
Animal Control Fees	8,600
Total Permits and Fees	<u>1,118,370</u>
Sales and Services	
Officers Fees	14,000
Jail Fees	90,000
Misdemeanant Confinement	24,000
Court Processing Fee	210,000
Sr Center Program Receipt	10,000
Meals-Haliwa Saponi	23,000
Recreation Special Event	10,000
Sponsorship Team	20,000
Ambulance Cost Settlement	560,000
Ambulance Fees	<u>3,015,000</u>
Total Sales and Services	<u>3,976,000</u>
Investment Earnings	175,000
Miscellaneous Revenue	
ABC Distribution	450,000
Sheriff Canteen Services	40,000
Inmate Telephone	73,000
Rent Drill	2,000
Rent Cell Tower	15,863
Rent Farmers Market	10,000
Nash Hospital Agreement	250,000

Rent Farm	26,995
Rent Ag Center	27,709
Town Recreation Contributions	10,000
TDA - Economic Development	110,900
Mid Atlantic Warehouse	110,958
Miscellaneous Income	80,000
Surplus Property	37,105
Code Red	22,500
	<u>1,267,030</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>89,226,464</b>
Transfers From Other Funds	1,497,803
Fund Balance Appropriated	
Public Education and Governmental Access (PEG) Reserves	30,000
Health Reserves	915,607
Capital Items	726,050
Fund Balance Appropriated	<u>3,180,000</u>
Total Fund Balance Appropriated	<u>4,851,657</u>
<b>GENERAL FUND REVENUES AND OTHER SOURCES</b>	<b><u>95,575,924</u></b>
<b>EXPENDITURES:</b>	
General Government	
Governing Body	119,984
Administration	533,344
Grants and Intergovernmental	203,176
Finance	643,411
Human Resources	310,210
Tax	1,875,056
Legal	175,000
Court Facilities	292,392
Administration Operations	982,024
Election Operations	305,857
Election Costs	194,245
Register of Deeds	389,256
Management Information Services	663,214
Technology	830,245
IT PEG Supplemental Grant	91,148
Public Buildings	397,952
County Capital Improvements	756,050
Non-Departmental Costs	<u>1,518,153</u>
Total General Government	<u>10,280,717</u>
Public Safety	
Sheriff	6,496,931
Court Security	1,220,546
Highway Safety Grant	115,689
SRO's Nash Rocky Mount Schools	369,175
Jail	4,990,791
Court E.M.P.A.C.T.	92,163
Emergency Communications	1,849,405
Fire & Rescue Services	235,660
Forestry	113,436
Medical Examiner	70,000
Emergency Services	671,935
Emergency Medical Services	7,471,885
Animal Control	<u>383,632</u>
Total Public Safety	<u>24,081,248</u>

Economic and Physical Development	
Airport	47,857
Rural Trans Planning Org	125,049
Planning	353,312
Inspections	439,992
Economic Development	1,979,006
Cooperative Extension Service	356,192
Soil and Water Conservation	346,271
Total Economic and Physical Development	<u>3,647,679</u>
Human Services	
Health Department	
General Health	2,214,846
Bioterrorism Program	37,415
Comm Care of Eastern NC	0
Family Planning	1,196,054
Community Alternatives Program (CAP)	420,000
CC4C/PCM	240,890
OB Case Management	278,936
Immunization Action Plan	37,796
AIDS	67,900
Tuberculosis	176,653
Lead Grant	14,450
Women, Infant, and Child (WIC)	580,618
Healthy Start Baby Love Plus	105,361
Breast and Cervical Cancer	70,850
Child Health	758,998
Maternal Health	811,155
Health Promotion	92,481
Environmental Health	914,347
Communicable Disease	192,468
Total Health Department	<u>8,211,218</u>
Juvenile Justice	429,720
Mental Health	296,860
Home Care Community Block Grant (HCCBG)	843,225
Social Services Department	
General 1571	11,506,945
Title IV-D 1571	1,306,337
Social Services Other	1,296,610
DSS County Only Participation	30,801
Total Social Services Department	<u>14,140,693</u>
Other Human Services	
Veterans Service	115,038
Local Human Services	165,500
Senior Services Grants	34,103
Aging Center	401,211
Total Other Human Services	<u>715,852</u>
Total Human Services	<u>24,637,568</u>
Cultural	
Libraries	1,063,371
Parks & Rec Facility Maintenance	346,754
Recreation	680,115
Total Cultural	<u>2,090,240</u>



Public Education	24,707,377
Lease Purchases	65,218
Debt Service	5,950,877
Contingency	15,000
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>95,475,924</u>
Other Uses	
Transfers to Other Funds	100,000
<b>TOTAL GENERAL FUND EXPENDITURES AND OTHER USES</b>	<u>95,575,924</u>

Section 2. The following amounts are hereby appropriated in the Special Revenue Funds.

Emergency Telephone System Fund	
Revenues	<u>451,146</u>
Expenditures	<u>451,146</u>
Controlled Substance Fund	
Fund Balance Appropriated	<u>15,500</u>
Expenditures	<u>15,500</u>
Federal Asset Forfeiture Fund	
Fund Balance Appropriated- Department of Justice	<u>78,000</u>
Expenditures	<u>78,000</u>
Rural Operating Assist	
Revenues	<u>222,015</u>
Expenditures	<u>222,015</u>
Revaluation Fund:	
Transfer From Other Fund	<u>100,000</u>
Expenditures	<u>100,000</u>
Fire Districts Fund:	
Revenues	
Ad Valorem Tax	3,908,555
Fund Balance Appropriated	66,976
	<u>3,975,531</u>
Expenditures	<u>3,975,531</u>
Tourism Fund:	
Revenues	<u>600,000</u>
Expenditures	<u>600,000</u>

Section 3. The following amounts are hereby appropriated in the Internal Service Funds.

Employee Medical / Dental Insurance Fund:

Revenues	
Premiums	1,443,000
Investment Earnings	4,000
	<u>1,447,000</u>
Expenditures	
Claims	350,000
Retiree Insurance Pre 65	1,000,000
Wellness Program Costs	2,000
Admin Fees	95,000
	<u>1,447,000</u>

Workers Compensation Internal Service Fund:

Revenues	
Premiums	180,000
Fund Balance Appropriated	95,000
	<u>275,000</u>
Expenditures	
Workers Compensation Operating Expenses	100,000
Excess Insurance/Admin	175,000
	<u>275,000</u>

Section 4. The following amounts are hereby appropriated in the Enterprise Funds.

Utilities Fund: Central Nash Water and Sewer

Revenues	
Water & Sewer Division	2,697,100
	<u>2,697,100</u>
Expenditures	
Water & Sewer Division	1,902,916
Debt Service	160,544
Transfer to Central Nash Water Sewer District Capital Project	633,640
	<u>2,697,100</u>

Utilities Fund: Northern Nash Water

Revenues	
Water Division	545,500
	<u>545,500</u>
Expenditures	
Water Division	169,859
Debt Service	375,641
	<u>545,500</u>

Utilities Fund: Solid Waste

Revenues	
Solid Waste Disposal Division	3,002,518
Fund Balance Appropriated	400,000
	<u>3,402,518</u>
Expenditures	
Solid Waste Disposal Division	3,402,518
	<u>3,402,518</u>

TOTAL OF ALL FUNDS APPROPRIATED IN SECTIONS 1-4	<u>109,385,234</u>
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Section 5. The following amounts are hereby appropriated in the Enterprise Fund Central Nash Water and Sewer District Project as Amendment 31 to the capital project ordinance.

Utilities Fund: Water/Sewer - Central Nash Water and Sewer District

Revenues

Transfer from Nash County Utility Water/Sewer Fund	<u>633,640</u>
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Expenditures

Interest Payment	418,640
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Principal Payment	<u>215,000</u>
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	<u>633,640</u>
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Section 6. The total 2020-2021 Budget authorizes an appropriation sufficient to complete encumbrances outstanding at June 30, 2020, and provides authority to complete the transactions. Funds not expended at June 30, 2020 for capital or grant projects previously approved in Budget Ordinances or Budget Amendments will be brought forward in order to complete the project. These projects include the CDBG Grants, Single Family Housing Rehabilitation Program, Homeland Security Grant, Urgent Repair Programs, Abandoned Manufacturing Home Grant, Hazard Mitigation Grants, Middlesex Corporate Park Project, Middlesex Shell Building Project, Courthouse Expansion Project, Southern Nash Senior Center Project, Miracle Park at Coopers Project, Rural Center Grants, Debris Removal Project, Public Safety Radio Project, Northern Nash Water/Sewer Project, Solid Waste C&D Expansion Project, Ag Center Renovation Project, Highspeed Internet Project, Detention Center Improvements Project and the Central Nash Water and Sewer District.

Section 7. The following taxes are hereby levied for the fiscal year 2020-2021. The County-wide tax rate is set at SIXTY-SEVEN cents (\$.67) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2020, for the purpose of raising the revenues listed as "Current Ad Valorem Taxes" in the General Fund. This county-wide rate of tax is based on an estimated total valuation of \$7,733,000,000 and an estimated collection rate of 97.50%.

Section 8. The following special fire district taxes are hereby levied for the fiscal year 2020-2021 as authorized by G. S. 69-25.4:

AREA	ESTIMATED VALUATION	TAX RATE	TAX LEVY
Stanhope Fire District	97,843,000	\$0.0750	\$73,382
Stony Creek Fire District	13,879,000	\$0.0700	\$9,715
Green Hornet Fire District	242,830,000	\$0.0700	\$169,981
Harrison Fire District	173,358,000	\$0.1000	\$173,358
Ferrells Fire District	175,562,000	\$0.1336	\$234,551
N. S. Gulley Fire District	397,637,000	\$0.1500	\$596,456
Silver Lake Fire District	11,816,000	\$0.0900	\$10,634
Sims Fire District	18,673,000	\$0.0464	\$8,664
Tri-County Fire District	155,219,000	\$0.1000	\$155,219
Salem Fire District	145,264,000	\$0.1400	\$203,370
West Mount Fire District	362,459,000	\$0.1300	\$471,197
Coopers Fire District	383,560,000	\$0.0850	\$326,026
Castalia Fire District	171,075,000	\$0.1150	\$196,737
Spring Hope Fire District	275,635,000	\$0.1000	\$275,635
Middlesex Fire District	201,859,000	\$0.0800	\$161,487
Whitakers Fire District	283,188,000	\$0.0850	\$240,710
Red Oak Fire District	602,771,000	\$0.0700	\$421,940
Momeyer Fire District	224,372,000	\$0.0800	\$179,498

Section 9: There is hereby levied for the fiscal year 2020-2021 a license tax of \$2.00 on each dog. The proceeds of such dog tax shall be deposited in the General Fund and used to defray the expenses of the Animal Control Department.

Section 10: There is hereby levied on each marriage license issued during the fiscal year 2020-2021 a fee of \$60.00. Twenty-five (\$25.00) of the proceeds of the fee shall be deposited in the General Fund, \$5.00 of the proceeds of the fee shall be paid to the North Carolina Department of Public Instruction for abused children, and \$30.00 shall be paid to the North Carolina Department of Administration for domestic violence centers.

Section 11: There is hereby levied for the fiscal year 2020-2021, a tax for the retail sale of wine and beer in Nash County in the maximum amount permitted to be levied by counties.

Section 12: There is hereby levied during the fiscal year 2020-2021, a fee of \$125.00 per rural household. These funds shall be used for the operation of the solid waste convenience centers. The fees will be billed with the Nash County tax statements.

Section 13: There is hereby levied during the fiscal year 2020-2021, a fee of \$48 per ton which includes a mandatory state tax of \$2 per ton for tipping fees for the Construction and Demolition landfill and yard waste. This fee shall be used for the operation of the C & D landfill and yard waste removal.

Section 14: There is hereby levied during the fiscal year 2020-2021, a fee of \$.10 (ten cents) per copy beyond 5 copies.

Section 15: There is hereby levied during the fiscal year 2020-2021, a fee of \$10.00 for farmer's market Saturday's space rental; Tuesday's space rental will be \$5.00.

Section 16: There is hereby levied for fiscal year 2020-2021, Residential and Commercial permits as follows:

#### **I. Residential Permit Fees**

##### **1. Building\*\*\***

###### **a. New Construction and Additions\***

i. 0 – 1200	.17 per square foot*
ii. 1201 – 2500	.21 per square foot*
iii. 2501 – 3000	.23 per square foot*
iv. 3001 & greater	.25 per square foot*

Example: 2400 sq.ft. new construction 2400 x .21 = \$504 plus applicable trade work from section I (2).

###### **b. Alterations, Renovations, and Accessory Structures**

i. Gross Floor Area	.20 per square foot*
ii. Open Shelter (open on all sides)	.15 per square foot*

###### **c. A \$10.00 Fee for the Homeowners Recovery Fund will collected in accordance with G.S. 87-15.6**

##### **2. Trade Work (each contractor)**

a. Electrical	\$55.00 per job**
b. Mechanical	\$55.00 per job**
c. Plumbing	\$55.00 per job**

##### **3. Building Plans Review**

a. New Dwelling	\$26.00
b. Addition (covered)	\$16.00
c. All Other (ncluding decks)	\$10.00
d. Re-Review fee	1/2 of original fee (per re-review)

\* Gross floor area with no deduction for corridors, stairs, closets, garages, or other features.  
Includes energy inspection.

\*\*Each contractor on job.

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

#### **II. Residential Miscellaneous Permit Fees**

##### **1. Building\***

a. Misc. Permit	\$55.00
b. Moving of Building***	\$55.00
c. Rehab Dwelling (grant funded)	\$55.00
d. Swimming Pool**	\$55.00
e. Demolition	-

2. Electrical	
a. Misc. Permit	\$55.00
b. Service Change	\$55.00
c. Photovoltaic System	\$ 5 per panel ****/Minimum fee \$55.00
3. Mechanical	
a. Misc. Permit	\$55.00
b. New Unit Installation w/ducts	
(1 <sup>st</sup> Unit)	\$55.00
(ea. addl.)	\$35.00
c. Mechanical Replacement	
(1 <sup>st</sup> Unit)	\$55.00
(ea. addl.)	\$30.00
d. Gas Piping	\$55.00
4. Plumbing	
a. Misc. Permit	\$55.00
b. Water Heater	\$55.00
c. Gas Piping	\$55.00
5. Building Plans Review***	\$10.00
6. Re-Review fee	1/2 of original fee (per re-review)

\*All applicable trade permit fees shall be taken from Section II.

\*\*Building Permit required for swimming pools if project is valued at \$5,000 or greater.

\*\*\*For any building permit requiring plans review in Section II (1).

\*\*\*\*Renovation fee may also apply depending on the scope of work.

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

### III. Residential Manufactured Home Permit Fees\*

1. Manufactured Housing***	
a. HUD Labeled Homes	\$50.00
b. Modular Home On/Off Frame****	\$200.00
2. Trade Work (each contractor)	
a. Electrical	\$50.00 per job**
b. Mechanical	\$50.00 per job**
c. Plumbing	\$50.00 per job**
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

\*Trade permit fees are taken from Section III (2) as part of the original set-up. All other trade work fees from Section II.

\*\*Each contractor on job.

\*\*\*Fees for additions and field finished areas are taken from Section I (1) when performed as part of the original set-up. (example: garage/carport addition and/or completing the 2<sup>nd</sup> floor)

\*\*\*\*A \$10.00 Fee for the Homeowners Recovery Fund will be collected in accordance with G.S. 87-15.6

#### **Note:**

**Projects involving new construction or additions located within the jurisdictions of the Towns of Bailey, Castalia, Dortches, Middlesex, Momeyer, Nashville, Red Oak, Sharpsburg, Spring Hope or Whitakers require a Zoning Permit issued by the appropriate Town Office prior to the issuance of any construction permits by Nash County.**

**Nash County Zoning Permits are \$10.00**

#### IV. Commercial Permit Fees

1. New and All Other Construction
  - a. Building .12 per square foot\*
  - b. Electrical .08 per square foot\*
  - c. Plumbing .07 per square foot\*
  - d. Mechanical .07 per square foot\*

\* Permit Fees for Building, Electrical, Plumbing, & Mechanical shall be based on the following computations with a minimum fee of \$55.00 per trade. Fee applied by this section is for the primary contractors. All other contractors should take fee from Section V.

A = Total gross building floor area of construction

B = Fee per square foot (from table above)

Total Gross Floor Area of Construction (square feet)	Fee Computation
0 – 5000 Sq. Ft.	A x B = Permit Fee
5001 – 15000 Sq. Ft.	(A x B x .75) + (1250 x B) = Permit Fee
15001 Sq. Ft. and Above	(A x B x .50) + (5000 x B) = Permit Fee

2. Additions to Existing Structures

All permit fees shall be based on the computation of fees in Section IV (1), "All Other Construction" with a minimum fee of \$55.00

3. Renovations and Repairs to Existing Structures

The permit fee shall be based on the computation of fees in Section IV (1), "All Other Construction" divided in half (.5), with a minimum fee of \$55.00. Nonstructural roof repair/replacement that requires a permit shall be based on the computation of fees in Section III (1). "All Other Construction" divided by 5 (.20), with a minimum fee of \$55.00. All Construction permit fees for electrical, plumbing, and mechanical work shall be based on the area of construction used for building permit fee purposes when a building permit is required as part of the project. (If work does not require a building permit, the applicable trade permit fees shall be taken from Section V.)

4. Change of Occupancy Within an Existing Building

All permit fees shall be based on the process described in Section IV (3) above, utilizing the new occupancy for fee determination purposes with a minimum fee of \$55.00

5. Shell and/or Foundation

All permit fees shall be based on the computation of fees in Section IV (1) "All Other Construction." - The interior completion permit fee for all previously installed systems permitted under Section IV (1) shall be taken from Section IV (3), with a minimum of \$55.00 per trade.

6. Building Plans Review
  - a. New Building \$80.00
  - b. Addition and Accessory Structures \$16.00 per trade
  - c. All Other \$10.00 per trade
  - d. Re-review fee 1/2 or original fee (per re-review)

Minimum Permit Fee

\$55.00

Re-Inspection Fee

\$75.00

Failure to Obtain Permit

\$150.00

Approved After Hours Inspection (Min. 2 Hr.)

\$50.00 / Hour (Per Inspector)

## **V. Commercial Miscellaneous Trade Permit Fees**

1. Building*	
a. Misc.	\$55.00
b. Moving of Building***	\$55.00
c. Swimming Pool	\$60.00
d. Sign w/footing	\$55.00
e. Demolition	\$ -
f. Towers** (communication, radio, & TV)	\$100.00
g. Modular Unit (ie. classroom, office, etc.)	\$185.00
2. Electrical	
a. Misc. Permit	\$55.00
b. Service Change 400 amperes or less	\$60.00
Over 400 amperes	\$75.00
c. Standby Generator	\$100.00
d. Photovoltaic System	\$5.00 per panel *****/ Minimum fee \$55.00
3. Mechanical	
a. Misc. Permit	\$55.00
b. New Unit Installation with or without ducts	
(1 <sup>st</sup> Unit)	\$65.00
(ea. addl.)	\$45.00
c. Mechanical Replacement	
(1 <sup>st</sup> Unit)	\$60.00
(ea. addl.)	\$35.00
d. Gas Piping	\$55.00
e. Commercial Exhaust System	\$35.00 each
f. Boiler (over 200k and up)	\$65.00 each
g. Unit Heater	\$30.00 each
h. Coolers (Refrigeration)	\$35.00 each
4. Plumbing	
a. Misc. Permit	\$55.00
b. Water Heater	\$55.00
c. Gas Piping	\$55.00
d. Plumbing Fixtures	\$15.00 each
e. Fire Sprinklers	\$1.40 per head
5. Plans Review***	\$10.00 per trade
6. Re-review fee	1/2 of original fee (per re-view)

\*All applicable trade permit fees shall be taken from Section V.

\*\*Does not include Building or Electrical Inspections for equipment building(s)/slab(s).

\*\*\*For any permit requiring plan review in Section V.

\*\*\*\*Renovation fee may also apply depending on the scope of work.

\*\*\*\*\*PV Panel as defined by the NEC

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

## **VI. Miscellaneous Fees**

1. Licensing Inspection	
(Group Homes, ABC, Home Day Cares, etc.)	\$30.00
2. Certificate of Occupancy* (Commercial)	\$40.00
3. Permit Refund Processing**	20% of Permit Fee to be withheld, not to exceed \$50; Plan Review fee nonrefundable if review has begun
4. Reinstate Expired Permit	50% of Original Permit Fee
5. Change of Contractor	\$55.00

\*Existing Building

\*\*Applies to valid permits in which the work as not commenced

## VII. Zoning and Subdivision Fees

### **Note:**

Projects involving new construction or additions located within the jurisdictions of the Towns of Bailey, Castalia, Dortches, Middlesex, Momery, Nashville, Red Oak, Sharpsburg, Spring Hope or Whitakers require a Zone Permit issued by the appropriate Town Office prior to the issuance of any construction permits by Nash County.

### **Note:**

Recording fees apply for plats or other documents required to be recorded; payable to Nash County Register of Deeds and paid at time of plat approval or conditional use/special use permit approval.

### **Subdivision Fees:**

#### **Plats (Staff-Level Review):**

1. Recombination / Exempt Plat	\$25
2. Minor Final Plat (2 lots or less with no road, water, sewer or drainage improvements)	\$50 + \$10 / lot
3. Major Final Plat (9 lots or less with no road, water, sewer or drainage improvements)	\$50 + \$10 / lot
4. Major Preliminary Plat (conforms with sketch plan approved by Planning Board within 1 year)	\$75 + \$10 / lot
5. Major Final Plat (conforms with preliminary plat approved by Planning Board within 1 year)	\$25

#### **Plats (Planning Board Review):**

1. Major Sketch Plan	\$50
2. Major Preliminary Plat	\$100 + \$10 / lot
3. Subdivision Access Easement Review Fee	\$25
4. Subdivision Waiver Request Fee	\$25

### **Other:**

1. Subdivision Bond Legal Review Fee	\$200
2. Street Sign for New Development/Intersection	60 per blade

### **Zoning and Related Fees:**

1. Zoning Permit	\$10
2. Rezoning Application	\$200
3. 3rd Party Rezoning (Supplemental Fee)	\$100
4. Conditional Rezoning Application*	\$245*
5. Conditional Use Permit Application*	\$245*
6. Land Development Plan Text or Map Application	\$200
7. Special Use Permit Application	\$200*
8. Variance Application	\$100
9. UDO Text Amendment	\$200
10. Change of Use Permit	\$100
11. Street Closing Petition	\$450
12. Road Name Change	\$150 + \$60 per sign blade
13. Wireless Communications Review	
a. New Facility/Substantial Modification	\$3,500
b. Collocation/Eligible Facilities	\$1,000
14. Site Plan Review (new nonresidential sites)	\$50

Note: County-initiated text and map amendments are not subject to fees.

\*If Approved, document recording fees are required per ROD fee schedule



## VIII. Stormwater Fees

1. Stormwater Review Base Fee\* \$35  
(Review Of Nutrients & Peak Flow Coverage and/or Exemption)
2. Pre-Post Peak Flow Calculations\*\* \$250
3. Engineer Review – Per Development \$1,500  
(Base Review includes final construction inspection)
4. Additional Engineer Reviews\*\* \$350 min  
(Up to total stormwater review cost)
5. Construction Re-inspections \*\*\* (each) \$150 each  
Explanation: This fee is for any additional inspections required in excess of the required final construction inspection
6. Stormwater Facility Financial Security (UDO 12-1.14-B2)\*\*\*  
Greater of: 15% of total construction costs of BMP OR estimated cost of maintenance for ten (10) years according to approved maintenance plan.  
Explanation: This item has been in the UDO since 1999 and applies to engineered stormwater facilities (BMPs in Tar Pam Overlay developments or high-density watershed developments). Adding to fee schedule gives additional notice to developers for estimating costs.
7. Stormwater Document Recording Fees \*\* per ROD fee schedule  
Explanation: Actual cost to record approved documents (stormwater permits, conservation easements, etc.

\*Fee to be paid at time of submittal of subdivision or site plan in Tar-Pam Basin.

\*\*Fee to be paid prior to site plan or preliminary plat approval.

\*\*\*Fee to be paid prior to final plat recordation.

Section 17: There is hereby levied for fiscal year 2020-2021, Public Utilities fees as follows:

### I. Public Utility Fees

1. Application Fee \$20
2. Deposit Fee (Water-Residential) (\$0, \$60, \$100)\*
3. Deposit Fee (Sewer-Residential) (\$0, \$60, \$100)\*
4. Deposit Fee (Commercial/Industrial) \$50 min based on projected 2-Month
5. Late Fee \$10
6. Reconnection/Delinquent Fee \$50
7. Bulk Hydrant Meter Setup Fee \$50
8. Water and Sewer Availability Fee (per month) \$20

\*Deposit Fee For "New Customers" (\$0 low risk, \$60 medium risk, \$100 high risk)

Online Utility Exchange Credit Check (Recheck after 3 years) \$10  
(Initial credit check is included in application fee above)

### II. Monthly Usage Fees

#### 1. Residential and Commercial

Water Usage (Gallons)	Water Usage Fee	Sewer Usage Fee
Base	\$30.00	\$20.00
1 - 3,000	+\$6.00 / 1,000 gal.	+\$9.00 / 1,000 gal.
3,001 - 6,000	+\$7.75 / 1,000 gal.	+\$9.50 / 1,000 gal.
6,001 - 9,000	+\$9.50 / 1,000 gal.	+\$10.00 / 1,000 gal.
9,001 - 12,000	+\$10.25 / 1,000 gal.	+\$10.50 / 1,000 gal.
>12,000	+\$11.00 / 1,000 gal.	+\$11.00 / 1,000 gal.

Note: Water Conservation Rate Structure - If the County Manager approves Stage 3 or Stage 4 water restrictions, the following multipliers will come into affect immediately to the current billing cycles. Stage 3, all water usages above 5,000 gallons will be billed with an additional 10% charge above the rates provided above. Stage 4, all water usages above 1,000 gallons will be billed with an additional 25% charge above the rates provided above. Conservation Rates also apply to Bailey Area system. Applicable fines for violations of any restrictions are provided in the County's most recent "Water Shortage Response Plan".

Pool (>=7,500 gal. only)/Sprinkler/Farming Use/Irrigation - Usage Discount after Base Rate

Water Usage (Gallons)	Usage Fee
Per 1,000 gal.	\$5.00 / 1,000 gal.

2. Industrial (With Tap of 8" or larger)

Water Usage (Gallons)	Sewer Usage Fee
Base	\$100.00
1 – 9,000,000	+\$6.00 / 1,000 gal.
>9,000,000 gal.	+\$5.20 / 1,000 gal.

Water Usage (Gallons)	Sewer Usage Fee
Base	\$20.00
1– 5,000	+\$10.00 / 1,000 gal.
>5,000 gal.	+\$10.50 / 1,000 gal.

Note: Industrial Water Conservation Rate Structure - If the County Manager approves Stage 3 or Stage 4 water restrictions, the following multipliers will come into effect immediately on the current billing cycle. Stage 3, all water usages above 2,000 gallons will be billed with an additional 25% charge above the rates provided above, with Stage 4 at an additional 50% charge above the rates provided above. However, if the County Manager determines that the high-volume water user has met the Stage 3 or 4 reduction requirements of the Water Conservation Ordinance, no conservation rate will be applied.

3. Mobile Home Park and Farm Worker/Migrant Camp Bulk Purchase Rate - Usage Discount after Base Rate

Water Usage (Gallons)	Mobile Home Park Water Usage Fee	Farm Worker / Migrant Camp Water Usage Fee
Per 1,000 gal.	\$7.00 / 1,000 gal.	\$5.00 / 1,000 gal.

Note: The Farm Worker / Migrant Camp bulk rate shall be for large temporary worker housing operations such as dormitory style housing, and not for a single residential dwelling. The rate shall only be applied for worker consumption demands and not for farming use or irrigation. The purpose of this rate is to encourage the connection and consumption of public water with its benefits to large numbers of temporary workers who otherwise would be served by a community water system. Public utilities shall approve this rate prior to connection.

III. Capacity Fees

This fee shall be paid to Nash County prior to the tap being installed.

1. Water

3/4" Tap	\$250
1" Tap	\$500
1 1/2" Tap	\$1,250
2" Tap	\$2,000
3" Tap	\$3,000
4" Tap	\$4,000
6" Tap	\$6,000
> 6" Tap	Minimum of \$6,000; exact fee will be determined by Public Utilities.

2. Sewer

4" Tap	\$500
6" Tap	\$3,000
>6" Tap	Minimum of \$6,000; exact fee determined by Public Utilities.

#### IV. Connection Fees

This fee shall be paid to Nash County prior to the issuance of a Building Permit.

1. Water*			Irrigation Split Tap
3/4" Tap	\$1,100		\$600
1" Tap	\$1,250		\$700
>1" Tap	At County Cost + 10%		At County Cost 10%
2. Sewer*			
All Sizes	At County Cost +10%		

\* Note: The County will be responsible for installing taps once paid.

\*\* Note: The Irrigation Split Tap also shall include the cost of the Meter Fee below.

#### V. Water Service Discount Rate on Connection, Capacity & Meter Fees

1. Residential and Commercial - 3/4" Taps
  - \* \$150 prior to construction;
  - \* \$400 during construction; and,
  - \* at the prevailing fees thereafter.
2. Residential and Commercial - 1" Taps
  - \* \$300 prior to construction;
  - \* \$600 during construction; and,
  - \* at the prevailing fees thereafter.

#### VI. Meter Fees

This fee shall be paid to Nash County prior to the issuance of a Building Permit.

Water	
3/4" Meter	\$250
1" Meter	\$360
1 1/2" Meter	\$525
>1 1/2" Meter	At County Cost + 10%

Section 18: There is hereby levied for fiscal year 2020-2021, Emergency Medical Service billing fees as follows:

Basic Life Support Non-emergency	\$250
Basic Life Support Emergency	\$350
Advanced Life Support	\$400
Advanced Life Support 2	\$600
Loaded Mileage	\$7.50/per mile
Treatment No Transport	\$150
Percutaneous Coronary Intervention (PCI) Stand by	\$575

Section 19: Nash County Board of Elections pay change to stipend effective July 1, 2019 as follows:

Board Chair:	\$300 per month, mileage only for Conferences
Other Members:	\$175 per month, mileage only for Conferences

Section 20: The County Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- I. The County Manager may transfer amounts between objects of expenditure within a department without limitation and without a report being requested.
- II. The County Manager may transfer amounts up to \$5,000 between departments of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.
- III. The County Manager may transfer \$25,000 from any contingency appropriation within a fund with an official report on such transfers to the Board of Commissioners.
- IV. The County Manager may approve the transfer of all capital appropriations, as budgeted in the County Capital Improvements to the departmental line item budget without being brought back to the Board of Commissioners for approval

Section 21: Contractual Obligations, the County Manager and his designee are hereby authorized to execute contractual documents under the following conditions:

- a. They may award and execute contracts from construction or repair projects which do not require formal competitive procedures that are within budgeted departmental appropriations.
- b. They may reject bids and re-advertise for bids for all formal bids of apparatus, supplies, material and equipment as stated in G. S. 143-129.
- c. They may award and execute contracts for (1) purchases of apparatus, supplies and materials, or equipment that do not require formal competitive bid procedures and within the budgeted departmental appropriations; (2) leases of non capital assets within departmental appropriations; and (3) contracted and professional services which are within budgeted departmental appropriations.
- d. They may execute grant agreements to and from public and non-profit organizations which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.
- e. They may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less which are within the budgeted departmental appropriations.
- f. The County Manager may approve change orders up to \$25,000 per occurrence within a budgeted project with an official report to the Board of Commissioners.
- g. They are authorized to declare surplus any personal property valued at less than Thirty Thousand Dollars for any one item or group of items, to set its fair market value, and to convey title to the property for the county in accordance with N.C.G.S. 160A-266 ( c ).

Section 22: Encumbrances as of June 30, 2020

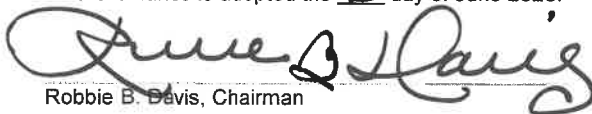
Funds appropriated in the FY2019-2020 Budget and encumbered on June 30, 2020 shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

Section 23: The Court Facility Fees as received under the Statutes of the State of North Carolina by the County treasury are hereby appropriated to be used in the maintenance and operations of the court areas and the repairing or provisions of furnishings as required and approved.

Section 24: Copies of the 2020-2021 Budget as provided herein remain open for public inspection and have been furnished to the Budget Officer, Finance Officer and Clerk to the Board of County Commissioners as required by the laws of the State of North Carolina.

Section 25: The Nash County Budget Ordinance for the fiscal year beginning July 1, 2020 and ending June 30, 2021 was adopted by the Nash County Board of Commissioners after a public hearing held on June 15, 2020 on the proposed 2020-2021 Budget in accordance with North Carolina General Statutes.

This Ordinance is adopted the 15 day of June 2020.

  
Robbie B. Davis, Chairman

  
Attest: Janice Evans, Clerk to the Board



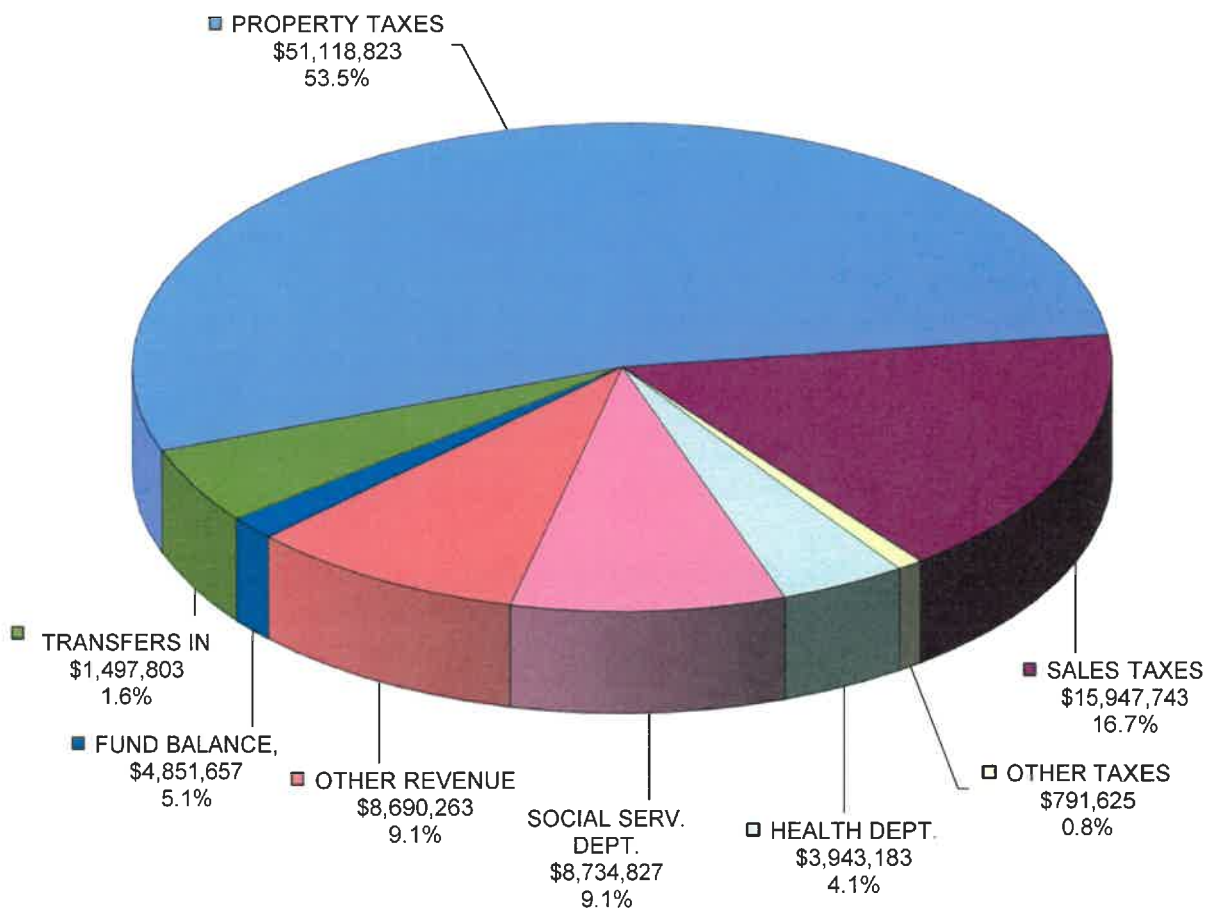
# NASH COUNTY, NORTH CAROLINA

## REVENUES

FUND	SUMMARY				
	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED BUDGET 2019-2020	APPROVED 2020-2021	CHG
<b>GENERAL FUND:</b>					
PROPERTY TAXES	\$ 51,589,609	\$ 49,963,128	\$ 49,963,128	\$ 51,118,823	2.3%
SALES TAXES	15,947,743	15,645,976	15,645,976	15,947,743	1.9%
OTHER TAXES	704,234	751,725	751,725	791,625	5.3%
HEALTH DEPARTMENT	4,449,716	3,758,418	4,059,462	3,943,183	4.9%
SOCIAL SERVICES DEPARTMENT	8,124,018	8,741,087	8,768,942	8,734,827	-0.1%
OTHER REVENUE	13,086,299	9,597,530	10,367,762	8,690,263	-9.5%
FUND BALANCE	0	5,315,447	9,963,471	4,851,657	-8.7%
	\$ 93,901,619	\$ 93,773,311	\$ 99,520,466	\$ 94,078,121	0.3%
TRANSFERS IN	3,540,245	1,805,168	1,805,168	1,497,803	
OTHER FINANCING SOURCES	0	0	0	0	0.0%
<b>TOTAL GENERAL FUND</b>	<b>\$ 97,441,864</b>	<b>\$ 95,578,479</b>	<b>\$ 101,325,634</b>	<b>\$ 95,575,924</b>	<b>0.0%</b>
<b>OTHER FUNDS:</b>					
ECONOMIC DEVELOPMENT	26,991	0	0	0	0.0%
EMERGENCY TELEPHONE SYS FUND	503,124	518,143	535,264	451,146	-12.9%
CONTROLLED SUBSTANCE FUND	22,205	11,000	15,000	15,500	40.9%
FEDERAL ASSET FORFEITURE FUND	961,964	80,500	483,208	78,000	-3.1%
RURAL OPERATING ASSISTANCE	192,151	190,216	222,015	222,015	16.7%
REVALUATION FUND	103,223	100,000	100,000	100,000	0.0%
FIRE DISTRICTS FUND	3,525,669	3,660,275	3,670,275	3,975,531	8.6%
TOURISM FUND	540,394	600,000	600,000	600,000	0.0%
UTILITIES FUND	6,087,741	5,973,094	6,368,086	6,645,118	11.3%
INTERNAL SERVICE FUND	1,505,758	6,285,000	6,285,000	1,722,000	-72.6%
<b>TOTAL OTHER FUNDS</b>	<b>\$ 13,469,220</b>	<b>\$ 17,418,228</b>	<b>\$ 18,278,848</b>	<b>\$ 13,809,310</b>	<b>-20.7%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 110,911,084</b>	<b>\$ 112,996,707</b>	<b>\$ 119,604,482</b>	<b>\$ 109,385,234</b>	<b>-3.2%</b>
<b>EMPLOYEES:</b>					
FULL TIME	653.81	650.31	652.24	648.99	-0.2%
PART TIME	42.44	42.73	40.36	40.29	-5.7%
<b>TOTAL</b>	<b>696.25</b>	<b>693.04</b>	<b>692.60</b>	<b>689.28</b>	<b>-0.5%</b>

**NASH COUNTY, NORTH CAROLINA**  
**GENERAL FUND**

**REVENUES BY SOURCE**  
**2020-2021 BUDGET**



# NASH COUNTY, NORTH CAROLINA

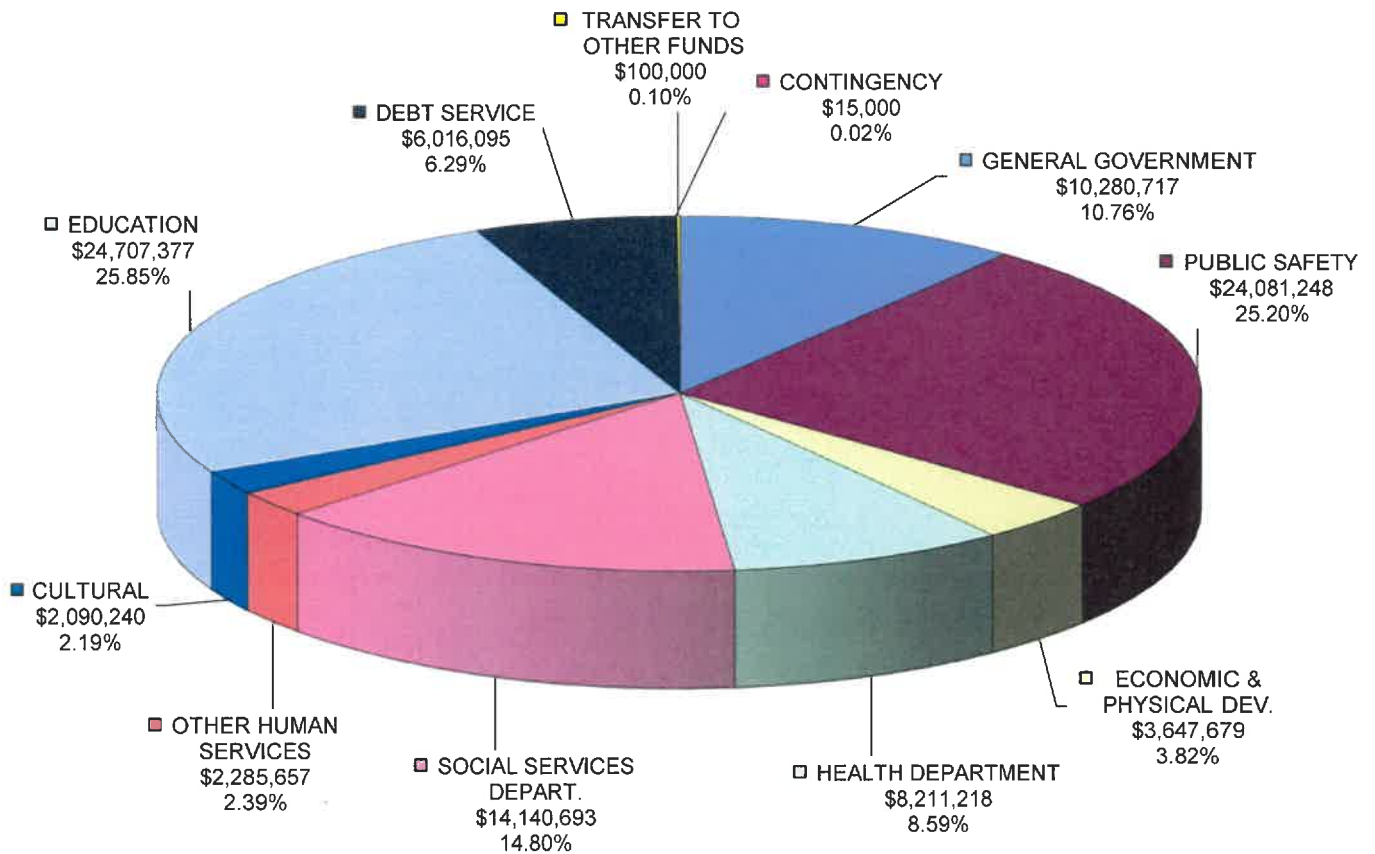
## EXPENSES

FUND	SUMMARY				
	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED BUDGET 2019-2020	APPROVED 2019-2020	CHG
<b>GENERAL FUND:</b>					
GENERAL GOVERNMENT	\$ 9,193,500	\$ 9,824,471	\$ 10,292,982	\$ 10,280,717	4.6%
PUBLIC SAFETY	23,911,373	24,422,537	25,115,862	24,081,248	-1.4%
ECONOMIC & PHYSICAL DEV.	3,220,368	3,201,093	3,972,930	3,647,679	14.0%
HEALTH DEPARTMENT	7,333,178	8,096,465	8,720,895	8,211,218	1.4%
SOCIAL SERVICES DEPARTMENT	12,750,969	14,109,243	14,176,607	14,140,693	0.2%
OTHER HUMAN SERVICES	2,120,745	2,187,565	2,362,725	2,285,657	4.5%
CULTURAL	1,855,441	2,085,594	2,251,722	2,090,240	0.2%
EDUCATION	24,391,317	24,728,377	24,972,377	24,707,377	-0.1%
DEBT SERVICE	6,345,229	6,308,134	6,308,134	6,016,095	-4.6%
CONTINGENCY	0	15,000	11,000	15,000	0.0%
	<b>\$ 91,122,120</b>	<b>\$ 94,978,479</b>	<b>\$ 98,185,234</b>	<b>\$ 95,475,924</b>	<b>0.5%</b>
TRANSFER TO OTHER FUNDS	5,631,225	600,000	3,140,400	100,000	-83.3%
OTHER FINANCING USES	0	0	0	0	0.0%
<b>TOTAL GENERAL FUND</b>	<b>\$ 96,753,345</b>	<b>\$ 95,578,479</b>	<b>\$ 101,325,634</b>	<b>\$ 95,575,924</b>	<b>0.0%</b>
<b>OTHER FUNDS:</b>					
ECONOMIC DEVELOPMENT FUND	187,200	0	0	0	0.0%
EMERGENCY TELEPHONE SYS FUND	515,652	518,143	535,264	451,146	-12.9%
CONTROLLED SUBSTANCE FUND	44,495	11,000	15,000	15,500	40.9%
FEDERAL ASSET FORFEITURE FUND	816,124	80,500	483,208	78,000	-3.1%
RURAL OPERATING ASSISTANCE	190,216	190,216	222,015	222,015	16.7%
REVALUATION FUND	100,000	100,000	100,000	100,000	0.0%
FIRE DISTRICTS FUND	3,575,728	3,660,275	3,670,275	3,975,531	8.6%
TOURISM FUND	529,030	600,000	600,000	600,000	0.0%
ENTERPRISE FUNDS	5,385,077	5,973,094	6,368,086	6,645,118	11.3%
INTERNAL SERVICE FUND	1,533,967	6,285,000	6,285,000	1,722,000	-72.6%
<b>TOTAL OTHER FUNDS</b>	<b>\$ 12,877,489</b>	<b>\$ 17,418,228</b>	<b>\$ 18,278,848</b>	<b>\$ 13,809,310</b>	<b>-20.7%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 109,630,834</b>	<b>\$ 112,996,707</b>	<b>\$ 119,604,482</b>	<b>\$ 109,385,234</b>	<b>-3.2%</b>



**NASH COUNTY, NORTH CAROLINA**  
**GENERAL FUND**

**EXPENDITURES BY FUNCTION**  
**2020-2021 BUDGET**



*NASH COUNTY, NORTH CAROLINA*

2020-2021 ANNUAL BUDGET  
FIRE DISTRICT TAX RATES

<u>FIRE DISTRICT</u>	<u>APPROVED TAX RATE 2019-2020</u>	<u>REQUESTED TAX RATE 2020-2021</u>	<u>INCREASE</u>
Stanhope	0.075	0.075	0.0000
Stony Creek	0.070	0.070	0.0000
Green Hornet	0.070	0.070	0.0000
Harrison	0.100	0.100	0.0000
Ferrells	0.1336	0.1336	0.0000
N. S. Gulley	0.1200	0.1500	0.0300 *
Silver Lake	0.090	0.090	0.0000
Sims	0.0464	0.0464	0.0000
Tri-County	0.100	0.100	0.0000
Salem	0.120	0.140	0.0200 *
West Mount	0.130	0.130	0.0000
Coopers	0.085	0.085	0.0000
Castalia	0.1100	0.1150	0.0050 *
Spring Hope	0.100	0.100	0.0000
Middlesex	0.080	0.080	0.0000
Whitakers	0.085	0.085	0.0000
Red Oak	0.070	0.070	0.0000
Momeyer	0.080	0.080	0.0000

\* Requesting Tax Rate Increase in FY2020-2021



# Castalia Fire Department

**PO Box 212 • 11065 Lancaster Store Road • Castalia, NC 27816**  
**Phone: (252) 459-4777 • Emergency: Dial 911**

April 17, 2020

To: Nash County Commissioners  
Brian Brantley – Fire Marshal

The Castalia Volunteer Fire Department is requesting a half cent tax increase for the 2020-2021 budget to help cover expenses for our day-time paid personnel.

If you have any questions, please contact A.C. Daniels, President, at 919-818-6238.

Thank you.

Teresa A Varnell  
Secretary / Treasurer



To: Donna Wood, Nash County Finance Director

From: Samantha Sanchez, Town of Nashville Finance Director

Date: April 6, 2020

Re: FY 2020-2021 N S Gulley Fire Budget Request

Dear Ms. Wood,

Enclosed you will find the Fiscal Year 2020-2021 N S Gulley Fire Budget Request. We are requesting a tax rate increase of 3 cents, which will bring the total tax rate in our district to 15 cents. The reason for the requested increase is to fund the construction of a second fire station within the district. The fire station is needed to serve the growing population in the area. We are also requesting fund balance reserves in the amount of \$42,000 to purchase new radios required to outfit the additional fire truck recently purchased by the Town.

As you can see by the significant increase in Town appropriated funding, the Town is committed to serving the fire protection needs of the N S Gulley Fire District.

Please contact me at 252-459-4511 with any questions.

Regards,

Samantha Sanchez



**Salem District Volunteer Fire Dept. Inc.**

4559 Swift Creek School Road • Whitakers, NC 27891

Phone: 252-937-0553 • Fax: 252-937-4239

**Emergencies: 911**

Dear Catryna:

Salem District Volunteer Fire Department is asking for a 2 cent tax increase to help cover the cost of the radio upgrade and paid staffing.

Chief Paul Powell

A handwritten signature in black ink, appearing to be "P. Powell", written over the printed name.



**GENERAL GOVERNMENT****General Fund Summary**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	164,853	80,250	80,250	82,000	2.2%
LOCAL	0	80,000	80,000	0	-100.0%
CHARGES & FEES	530,620	523,086	523,086	519,879	-0.6%
RESERVE	0	0	0	30,000	100.0%
GENERAL FUND	0	9,141,135	9,460,095	9,648,838	5.6%
<b>TOTAL</b>	<b>\$ 695,473</b>	<b>9,824,471</b>	<b>10,143,431</b>	<b>10,280,717</b>	<b>4.6%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 5,600,244	5,928,539	5,948,479	6,191,130	4.4%
PROFESSIONAL SERVICES	165,033	150,000	225,000	175,000	16.7%
SUPPLIES & OPERATIONS	3,000,344	3,181,536	3,387,685	3,158,537	-0.7%
CAPITAL OUTLAY	363,476	504,396	522,267	756,050	49.9%
CONTRACTS & GRANTS	64,403	60,000	60,000	0	-100.0%
<b>TOTAL</b>	<b>\$ 9,193,500</b>	<b>9,824,471</b>	<b>10,143,431</b>	<b>10,280,717</b>	<b>4.6%</b>

**EMPLOYEES:**

FULL TIME	61.50	63.50	63.50	63.50	0.0%
PART TIME	1.95	1.65	1.65	1.25	-24.2%
<b>TOTAL</b>	<b>63.45</b>	<b>65.15</b>	<b>65.15</b>	<b>64.75</b>	<b>-0.6%</b>

**SIGNIFICANT CHANGES:**

The General Government function provides the administrative support for county government. This function includes the Board of Commissioners, County Manager, Grants & Intergovernmental, Finance, Human Resources, Tax Administration, Board of Elections, Register of Deeds, Management Information Services, Public Buildings, Court Facilities and Administrative Operations for County Buildings and Improvements. The following pages explain each fund and changes for next year.

**GOVERNING BODY****General Fund 0104110**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	121,865	131,865	119,984	-1.5%
<b>TOTAL</b>	<b>\$ 0</b>	<b>121,865</b>	<b>131,865</b>	<b>119,984</b>	<b>-1.5%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 73,131	78,130	78,070	78,130	0.0%
SUPPLIES & OPERATIONS	45,074	43,735	53,795	41,854	-4.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 118,205</b>	<b>121,865</b>	<b>131,865</b>	<b>119,984</b>	<b>-1.5%</b>

**SIGNIFICANT CHANGES:**

The Governing Body budget includes costs associated with the Board of Commissioners.



**ADMINISTRATION****General Fund 0104120**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	725,180	725,180	533,344	-26.5%
<b>TOTAL</b>	<b>\$ 0</b>	<b>725,180</b>	<b>725,180</b>	<b>533,344</b>	<b>-26.5%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 626,025	680,665	680,665	498,384	-26.8%
SUPPLIES & OPERATIONS	40,710	44,515	44,515	34,960	-21.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 666,735</b>	<b>725,180</b>	<b>725,180</b>	<b>533,344</b>	<b>-26.5%</b>

<b>EMPLOYEES:</b>					
FULL TIME	5.00	5.00	5.00	3.00	-40.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>3.00</b>	<b>-40.0%</b>

**SIGNIFICANT CHANGES:**

The Administration budget includes costs for the County Manager's office, which includes the County Manager, Assistant County Manager and Administrative Assistant/Clerk to the Board. The FY20-21 budget decreased 26.5% as a result of relocating two employees and their operating expenses to the new Grants & Intergovernmental division.

**GRANTS & INTERGOVERNMENTAL****General Fund 0104125**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	203,176	100.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>203,176</b>	<b>100.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 0	0	0	193,283	100.0%
SUPPLIES & OPERATIONS	0	0	0	9,893	100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>203,176</b>	<b>100.0%</b>

**EMPLOYEES:**

FULL TIME	0.00	0.00	0.00	2.00	100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>100.0%</b>

**SIGNIFICANT CHANGES:**

Two employees and corresponding operational expenditures were moved from the Administration budget to this new Grants & Intergovernmental budget to separate and distinguish these disbursements. This department covers Citizens Academy, community development/housing, grant writing and administration, and assists with legislative items.

**FINANCE****General Fund 0104130**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	643,738	645,934	643,411	-0.1%
<b>TOTAL</b>	<b>\$ 0</b>	<b>643,738</b>	<b>645,934</b>	<b>643,411</b>	<b>-0.1%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 574,064	616,043	616,043	621,896	1.0%
SUPPLIES & OPERATIONS	27,670	27,695	29,891	21,515	-22.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 601,734</b>	<b>643,738</b>	<b>645,934</b>	<b>643,411</b>	<b>-0.1%</b>

**EMPLOYEES:**

FULL TIME	7.00	7.00	7.00	7.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Finance Department provides general accounting, payroll services and purchasing guidance to all county departments. General accounting includes recording and reporting receipts, expenditures, payables, investments, debt service, budgeting, internal controls and purchasing/surplus of equipment and vehicles. In addition, the Finance office is responsible for the County's annual Finance Audit, preparation of budget documents and other financial reports as required.

**DISASTER RECOVERY COST****General Fund 0104131**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	104,039	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	100,000	0	0.0%
<b>TOTAL</b>	<b>\$ 104,039</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 143,195	0	20,000	0	0.0%
SUPPLIES & OPERATIONS	17,225	0	80,000	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 160,420</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The FY18-19 expenditures were associated with Hurricane Florence. Funding was appropriated in FY19-20 to cover COVID-19 pandemic expenditures.

**HUMAN RESOURCES****General Fund 0104135**

	ACTUAL	BUDGET	AMENDED	APPROVED	
	2018-2019	2019-2020	2019-2020	2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	312,806	312,806	310,210	-0.8%
<b>TOTAL</b>	<b>\$ 0</b>	<b>312,806</b>	<b>312,806</b>	<b>310,210</b>	<b>-0.8%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 210,871	287,756	287,756	291,210	1.2%
SUPPLIES & OPERATIONS	18,358	25,050	25,050	19,000	-24.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 229,229</b>	<b>312,806</b>	<b>312,806</b>	<b>310,210</b>	<b>-0.8%</b>

**EMPLOYEES:**

FULL TIME	3.00	4.00	4.00	4.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Human Resource Department is responsible for maintaining county benefits, personnel records, and the county's pay and classification system and hiring system. Salaries and benefits increased in FY19-20 due to the transfer of Processing Assistant IV position from Home Health budget.

**TAX****General Fund 0104140**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	1,862,325	1,862,325	1,875,056	0.7%
<b>TOTAL</b>	<b>\$ 0</b>	<b>1,862,325</b>	<b>1,862,325</b>	<b>1,875,056</b>	<b>0.7%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 1,384,198	1,472,115	1,472,115	1,513,031	2.8%
SUPPLIES & OPERATIONS	349,790	380,210	380,210	362,025	-4.8%
CAPITAL OUTLAY	8,750	10,000	10,000	0	-100.0%
<b>TOTAL</b>	<b>\$ 1,742,738</b>	<b>1,862,325</b>	<b>1,862,325</b>	<b>1,875,056</b>	<b>0.7%</b>

**EMPLOYEES:**

FULL TIME	21.00	22.00	22.00	22.00	0.0%
PART TIME	0.70	0.40	0.40	0.00	-100.0%
<b>TOTAL</b>	<b>21.70</b>	<b>22.40</b>	<b>22.40</b>	<b>22.00</b>	<b>-1.8%</b>

**SIGNIFICANT CHANGES:**

The Tax Office is responsible for valuation and collection of property and motor vehicle taxes. FY20-21 budget increased primarily due to several employee probationary increases.

**LEGAL SERVICES****General Fund 0104150**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	150,000	225,000	175,000	16.7%
<b>TOTAL</b>	<b>\$ 0</b>	<b>150,000</b>	<b>225,000</b>	<b>175,000</b>	<b>16.7%</b>

**EXPENSES:**

PROFESSIONAL SERVICES	\$ 165,033	150,000	225,000	175,000	16.7%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 165,033</b>	<b>150,000</b>	<b>225,000</b>	<b>175,000</b>	<b>16.7%</b>

**SIGNIFICANT CHANGES:**

The Legal Services budget includes the cost of the County Attorney for general legal costs.

**COURT FACILITIES****General Fund 0104160**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
COURT FACILITY FEES	99,543	88,000	88,000	99,000	12.5%
GENERAL FUND	0	211,992	238,896	193,392	-8.8%
<b>TOTAL</b>	<b>\$ 99,543</b>	<b>299,992</b>	<b>326,896</b>	<b>292,392</b>	<b>-2.5%</b>
<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 0	2,400	2,400	0	-100.0%
SUPPLIES & OPERATIONS	281,302	297,592	301,668	292,392	-1.7%
CAPITAL OUTLAY	0	0	22,828	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 281,302</b>	<b>299,992</b>	<b>326,896</b>	<b>292,392</b>	<b>-2.5%</b>

**SIGNIFICANT CHANGES:**

The Court Facilities budget is used to maintain buildings, equipment and operating supplies for the Nash County Courthouse and Court Facilities.



**ADMINISTRATION BUILDING****General Fund 0104165**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	1,032,121	1,075,723	982,024	-4.9%
<b>TOTAL</b>	<b>\$ 0</b>	<b>1,032,121</b>	<b>1,075,723</b>	<b>982,024</b>	<b>-4.9%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 552,896	671,561	671,561	681,674	1.5%
SUPPLIES & OPERATIONS	269,946	321,060	334,662	300,350	-6.5%
CAPITAL OUTLAY	15,956	39,500	69,500	0	-100.0%
<b>TOTAL</b>	<b>\$ 838,798</b>	<b>1,032,121</b>	<b>1,075,723</b>	<b>982,024</b>	<b>-4.9%</b>

<b>EMPLOYEES:</b>					
FULL TIME	9.50	9.50	9.50	9.50	0.0%
PART TIME	0.80	0.80	0.80	0.80	0.0%
<b>TOTAL</b>	<b>10.30</b>	<b>10.30</b>	<b>10.30</b>	<b>10.30</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Administration Building budget includes the cost to maintain the Administrative Building. The FY20-21 budget includes employee probationary increases.

**ELECTION OPERATIONS****General Fund 0104170**

	ACTUAL	BUDGET	AMENDED	APPROVED	
	2018-2019	2019-2020	2019-2020	2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	80,000	80,000	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	363,479	363,479	305,857	-15.9%
<b>TOTAL</b>	<b>\$ 0</b>	<b>443,479</b>	<b>443,479</b>	<b>305,857</b>	<b>-31.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 196,151	222,924	222,924	227,407	2.0%
SUPPLIES & OPERATIONS	70,186	68,700	68,700	78,450	14.2%
CAPITAL OUTLAY	0	151,855	151,855	0	-100.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 266,337</b>	<b>443,479</b>	<b>443,479</b>	<b>305,857</b>	<b>-31.0%</b>

**EMPLOYEES:**

FULL TIME	3.00	3.00	3.00	3.00	0.0%
PART TIME	0.45	0.45	0.45	0.45	0.0%
<b>TOTAL</b>	<b>3.45</b>	<b>3.45</b>	<b>3.45</b>	<b>3.45</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Election Operations budget covers costs associated with daily operations of the election office. FY20-21 decreased due to capital outlay funding for 36 Voting Tabulator Machines in FY19-20.

**ELECTION COSTS****General Fund 0104171**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	234,865	234,865	194,245	-17.3%
<b>TOTAL</b>	<b>\$ 0</b>	<b>234,865</b>	<b>234,865</b>	<b>194,245</b>	<b>-17.3%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 74,843	118,415	118,415	108,620	-8.3%
SUPPLIES & OPERATIONS	66,824	116,450	116,450	85,625	-26.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 141,667</b>	<b>234,865</b>	<b>234,865</b>	<b>194,245</b>	<b>-17.3%</b>

**SIGNIFICANT CHANGES:**

This department budget is set-up to cover election costs. The FY18-19 budget included estimates for the 2018 General Election in November 2018. The FY19-20 budget included estimates to cover the October and November Municipal Elections in the Fall of 2019 and the Presidential Primary Election. The FY20-21 budget includes estimates for the 2020 Presidential General Election in November 2020.

**REGISTER OF DEEDS****General Fund 0104180**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	403,367	407,377	407,377	393,170	-3.5%
GENERAL FUND	0	(5,944)	(5,944)	(3,914)	-34.2%
<b>TOTAL</b>	<b>\$ 403,367</b>	<b>401,433</b>	<b>401,433</b>	<b>389,256</b>	<b>-3.0%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 293,152	315,066	315,066	317,396	0.7%
SUPPLIES & OPERATIONS	75,545	86,367	86,367	71,860	-16.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 368,697</b>	<b>401,433</b>	<b>401,433</b>	<b>389,256</b>	<b>-3.0%</b>

<b>EMPLOYEES:</b>					
FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Register of Deeds office is the official recording and filing office for all legal documents for real and personal property and provides documents and services for birth, death and marriage records. The reduction in supplies and operations in FY20-21 is due to previous year use of automation funds to cover 20 years back scanning birth images from 1968 - 1987.

**MANAGEMENT INFORMATION SERVICES****General Fund 0104210**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	655,762	660,442	663,214	1.1%
<b>TOTAL</b>	<b>\$ 0</b>	<b>655,762</b>	<b>660,442</b>	<b>663,214</b>	<b>1.1%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 557,096	617,062	617,062	627,314	1.7%
SUPPLIES & OPERATIONS	51,191	38,700	43,380	35,900	-7.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 608,287</b>	<b>655,762</b>	<b>660,442</b>	<b>663,214</b>	<b>1.1%</b>

<b>EMPLOYEES:</b>					
FULL TIME	7.10	7.10	7.10	7.10	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>7.10</b>	<b>7.10</b>	<b>7.10</b>	<b>7.10</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

This department provides data processing, networking and telephone services county-wide to include program development, system analysis and installment of new technology equipment and software. Funding for FY20-21 salary and benefits increased due to an employee retirement scheduled for the end of the fiscal year.

**TECHNOLOGY****General Fund 0104211**

	ACTUAL	BUDGET	AMENDED	APPROVED	
	2018-2019	2019-2020	2019-2020	2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	971,604	977,145	830,245	-14.5%
<b>TOTAL</b>	<b>\$ 0</b>	<b>971,604</b>	<b>977,145</b>	<b>830,245</b>	<b>-14.5%</b>

**EXPENSES:**

SUPPLIES & OPERATIONS	770,409	783,576	789,117	830,245	6.0%
CAPITAL OUTLAY	174,671	128,028	128,028	0	-100.0%
CONTRACTS & GRANTS	64,403	60,000	60,000	0	-100.0%
<b>TOTAL</b>	<b>\$ 1,009,483</b>	<b>971,604</b>	<b>977,145</b>	<b>830,245</b>	<b>-14.5%</b>

**SIGNIFICANT CHANGES:**

This division of Management Information Services is setup for networking system analysis, internal controls and technology equipment/software maintenance. The FY20-21 budget decreased due to capital outlay and PC replacement relocated to County Capital Improvements for budgetary purposes.

**IT PEG SUPPLEMENTAL GRANT****General Fund 0104212**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	60,814	80,250	80,250	82,000	2.2%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	57,985	57,985	9,148	-84.2%
<b>TOTAL</b>	<b>\$ 60,814</b>	<b>138,235</b>	<b>138,235</b>	<b>91,148</b>	<b>-34.1%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 64,634	70,902	70,902	73,328	3.4%
SUPPLIES & OPERATIONS	5,102	17,320	17,320	17,820	2.9%
CAPITAL OUTLAY	0	50,013	50,013	0	-100.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 69,736</b>	<b>138,235</b>	<b>138,235</b>	<b>91,148</b>	<b>-34.1%</b>

<b>EMPLOYEES:</b>					
FULL TIME	0.90	0.90	0.90	0.90	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

This budget was established to track restricted Public Educational and Government Access Channel (PEG) grant funds. The salary and benefits increase in FY20-21 is due to mandated local retirement adjustment and health insurance increase. Capital outlay for FY19-20 included \$50,013 for upgrade of technology for broadcasting.

**PUBLIC BUILDINGS****General Fund 0104260**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES (Rent)	27,710	27,709	27,709	27,709	0.0%
GENERAL FUND	0	484,661	488,715	370,243	-23.6%
<b>TOTAL</b>	<b>\$ 27,710</b>	<b>512,370</b>	<b>516,424</b>	<b>397,952</b>	<b>-22.3%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	385,290	387,370	476,424	397,952	2.7%
CAPITAL OUTLAY	36,250	125,000	40,000	0	-100.0%
<b>TOTAL</b>	<b>\$ 421,540</b>	<b>512,370</b>	<b>516,424</b>	<b>397,952</b>	<b>-22.3%</b>

**SIGNIFICANT CHANGES:**

The Public Buildings budget includes cost associated with County Buildings including the Senior Center, Sheriff's Office, Jail, Agricultural Building, Health Buildings and the Probation Office. Any FY20-21 budget for capital outlay relocated to County Capital Improvements for budgetary purposes.



**COUNTY CAPITAL IMPROVEMENTS****General Fund 0104261**

	ACTUAL	BUDGET	AMENDED	APPROVED	
	2018-2019	2019-2020	2019-2020	2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
RESERVE (PEG)	0	0	0	30,000	100.0%
GENERAL FUND	0	0	50,043	726,050	100.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>0</b>	<b>50,043</b>	<b>756,050</b>	<b>0.0%</b>

**EXPENSES:**

SUPPLIES & OPERATIONS	\$ 0	0	0	0	0.0%
CAPITAL OUTLAY	127,849	0	50,043	756,050	100.0%
<b>TOTAL</b>	<b>\$ 127,849</b>	<b>0</b>	<b>50,043</b>	<b>756,050</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

capital items for all Nash County General Fund departments and approved by County Commissioners are housed in County Capital Improvements until time of purchase.

**NON-DEPARTMENTAL COSTS****General Fund 0104290**

	ACTUAL	BUDGET	AMENDED	APPROVED	
	2018-2019	2019-2020	2019-2020	2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES (Rent)	0	0	0	0	0.0%
GENERAL FUND	0	1,318,696	1,315,636	1,518,153	15.1%
<b>TOTAL</b>	<b>\$ 0</b>	<b>1,318,696</b>	<b>1,315,636</b>	<b>1,518,153</b>	<b>15.1%</b>
<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 849,988	775,500	775,500	959,457	23.7%
SUPPLIES & OPERATIONS	525,722	543,196	540,136	558,696	2.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,375,710</b>	<b>1,318,696</b>	<b>1,315,636</b>	<b>1,518,153</b>	<b>15.1%</b>

**SIGNIFICANT CHANGES:**

Non-Departmental costs include various county-wide costs not specific to particular departments. The increase in FY20-21 budget for salaries and benefits is due to the increased health insurance cost for retirees. Pre-65 Retirees insurance was placed on individual ACA Market Place Plans considering the State Health Plan only allows Nash County active employees.

**PUBLIC SAFETY****General Fund****Summary**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 128,704	186,667	186,667	0	100.0%
STATE	350,601	185,772	265,542	130,623	-29.7%
LOCAL	969,929	837,892	858,924	610,538	-27.1%
CHARGES & FEES	4,399,048	4,342,831	4,342,831	3,967,200	-8.6%
GENERAL FUND	0	18,869,375	19,461,898	19,372,887	2.7%
<b>TOTAL</b>	<b>\$ 5,848,282</b>	<b>24,422,537</b>	<b>25,115,862</b>	<b>24,081,248</b>	<b>-1.4%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 17,460,928	19,244,557	18,618,584	18,955,722	-1.5%
SUPPLIES & OPERATIONS	4,751,980	4,410,562	5,224,453	4,715,430	6.9%
CAPITAL OUTLAY	1,258,266	357,400	738,238	0	-100.0%
CONTRACTS & GRANTS	440,199	410,018	534,587	410,096	0.0%
<b>TOTAL</b>	<b>\$ 23,911,373</b>	<b>24,422,537</b>	<b>25,115,862</b>	<b>24,081,248</b>	<b>-1.4%</b>

**EMPLOYEES:**

FULL TIME	270.75	274.20	274.50	271.50	-1.0%
PART TIME	9.64	10.55	10.90	8.60	-18.5%
<b>TOTAL</b>	<b>280.39</b>	<b>284.75</b>	<b>285.40</b>	<b>280.10</b>	<b>-1.6%</b>

**SIGNIFICANT CHANGES:**

The Public Safety function includes the Sheriff's Department, Court Security, School Resource Officers, Jail, Emergency Communications, Fire and Rescue Services, Forestry, Medical Examiner, Emergency Services, Emergency Medical Services and Animal Control. In addition to County funding, these departments are funded with fees from the Sheriff, Jail, Animal Control and Ambulance Services. The following pages explain each fund and changes for next year.

**SHERIFF****General Fund 0104310**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	41,705	0	0	8,000	100.0%
LOCAL	40,581	0	21,032	0	0.0%
CHARGES & FEES	395,633	388,231	388,231	382,600	-1.5%
GENERAL FUND	0	6,303,802	6,100,364	6,106,331	-3.1%
<b>TOTAL</b>	<b>\$ 477,919</b>	<b>6,692,033</b>	<b>6,509,627</b>	<b>6,496,931</b>	<b>-2.9%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 4,759,002	5,389,410	5,121,070	5,419,121	0.6%
SUPPLIES & OPERATIONS	1,305,931	1,226,123	1,192,892	1,077,810	-12.1%
CAPITAL OUTLAY	300,602	76,500	116,714	0	-100.0%
CONTRACTS & GRANTS	38,281	0	78,951	0	0.0%
<b>TOTAL</b>	<b>\$ 6,403,816</b>	<b>6,692,033</b>	<b>6,509,627</b>	<b>6,496,931</b>	<b>-2.9%</b>

**EMPLOYEES:**

FULL TIME	68.00	71.00	71.00	72.00	1.4%
PART TIME	0.50	0.60	0.60	0.60	0.0%
<b>TOTAL</b>	<b>68.50</b>	<b>71.60</b>	<b>71.60</b>	<b>72.60</b>	<b>1.4%</b>

**SIGNIFICANT CHANGES:**

The Sheriff budget consists of all law enforcement and civil process operations of the Sheriff's Office. The salary and benefits decrease of 0.3% is due to retirement of long term employees replaced at a lower rate of pay. The FY19-20 capital is for the purchase of 3 replacement vehicles. FY20-21 decrease in capital is due to capital outlay relocated to County Capital Improvement for budgetary purposes.

**COURT SECURITY****General Fund 0104311**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
GENERAL FUND	0	1,205,088	1,158,088	1,220,546	1.3%
<b>TOTAL</b>	<b>\$ 0</b>	<b>1,205,088</b>	<b>1,158,088</b>	<b>1,220,546</b>	<b>1.3%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 1,025,303	1,205,088	1,158,088	1,220,546	1.3%
<b>TOTAL</b>	<b>\$ 1,025,303</b>	<b>1,205,088</b>	<b>1,158,088</b>	<b>1,220,546</b>	<b>1.3%</b>

**EMPLOYEES:**

FULL TIME	17.00	17.00	17.00	17.00	0.0%
PART TIME	0.50	0.50	0.82	0.82	64.0%
<b>TOTAL</b>	<b>17.50</b>	<b>17.50</b>	<b>17.82</b>	<b>17.82</b>	<b>1.8%</b>

**SIGNIFICANT CHANGES:**

This budget consists of salaries and benefits for deputies assigned to court security.

**HIGHWAY SAFETY GRANT****General Fund 0104312**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	142,816	87,772	148,263	63,623	-27.5%
LOCAL	0	0	0	0	0.0%
GENERAL FUND	0	0	25,926	52,066	100.0%
<b>TOTAL</b>	<b>\$ 142,816</b>	<b>87,772</b>	<b>174,189</b>	<b>115,689</b>	<b>31.8%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 70,861	87,772	147,719	115,689	31.8%
SUPPLIES & OPERATIONS	21,276	0	26,470	0	0.0%
CAPITAL OUTLAY	50,679	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 142,816</b>	<b>87,772</b>	<b>174,189</b>	<b>115,689</b>	<b>31.8%</b>

**EMPLOYEES:**

FULL TIME	1.40	1.70	2.00	2.00	17.6%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.40</b>	<b>1.70</b>	<b>2.00</b>	<b>2.00</b>	<b>17.6%</b>

**SIGNIFICANT CHANGES:**

Highway Safety Grant approved in FY18-19 included 85% coverage the first year for salary and benefits of two Deputy positions, operational supplies and two vehicles. The Grant Match of 15% was covered in Federal Asset Forfeiture funds. Grant funding in FY19-20 covers 70% of expenditures with the Grant Match of 30% paid from the Sheriff budget. Grant funding in FY20-21 covers 50% of salaries and benefits with Grant Match of 50% paid from the Sheriff budget.

**SHERIFF'S JUSTICE GRANT****General Fund 0104316**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	89,963	37,185	37,185	0	-100.0%
GENERAL FUND	0	26,240	26,240	0	-100.0%
<b>TOTAL</b>	<b>\$ 89,963</b>	<b>63,425</b>	<b>63,425</b>	<b>0</b>	<b>-100.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 59,907	63,425	63,425	0	-100.0%
SUPPLIES & OPERATIONS	1,244	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 61,151</b>	<b>63,425</b>	<b>63,425</b>	<b>0</b>	<b>-100.0%</b>

**EMPLOYEES:**

FULL TIME	1.00	1.00	1.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>-100.0%</b>

**SIGNIFICANT CHANGES:**

This was a two year grant from October 2016 through September 2018 from The Governor's Crime Commission working with My Sister's House. The County share of the grant is for \$75,040 for each year. The grant was approved for a third year through September 2019 and has not been written for continuation.

**SCHOOL RESOURCE OFFICERS - NRC****General Fund 0104318**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	396,225	379,300	379,300	369,175	-2.7%
GENERAL FUND	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 396,225</b>	<b>379,300</b>	<b>379,300</b>	<b>369,175</b>	<b>-2.7%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 324,825	352,780	352,780	341,975	-3.1%
SUPPLIES & OPERATIONS	20,992	26,520	26,520	27,200	2.6%
<b>TOTAL</b>	<b>\$ 345,817</b>	<b>379,300</b>	<b>379,300</b>	<b>369,175</b>	<b>-2.7%</b>

**EMPLOYEES:**

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

Nash County Schools funds the School Resource Officers' Program based on an annual contract agreement.



	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 128,704	186,667	186,667	0	100.0%
STATE	112,181	63,000	63,000	24,000	-61.9%
LOCAL	251,511	226,000	226,000	203,000	-10.2%
GENERAL FUND	0	4,098,416	4,451,487	4,763,791	16.2%
<b>TOTAL</b>	<b>\$ 492,396</b>	<b>4,574,083</b>	<b>4,927,154</b>	<b>4,990,791</b>	<b>9.1%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 2,742,180	2,986,643	2,621,643	2,843,758	-4.8%
SUPPLIES & OPERATIONS	1,796,211	1,587,440	2,305,511	2,147,033	35.3%
CAPITAL OUTLAY	9,999	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 4,548,390</b>	<b>4,574,083</b>	<b>4,927,154</b>	<b>4,990,791</b>	<b>9.1%</b>

**EMPLOYEES:**

FULL TIME	52.00	52.00	52.00	52.00	0.0%
PART TIME	0.39	0.90	0.93	0.93	3.3%
<b>TOTAL</b>	<b>52.39</b>	<b>52.90</b>	<b>52.93</b>	<b>52.93</b>	<b>0.1%</b>

**SIGNIFICANT CHANGES:**

Jail budget consists of Detention Officers and operations of the jail. The FY19-20 increase in salaries and benefits is due to addition of part time hours and cost of living and related benefit adjustments offset by employee turnover with new employees paid at hiring rate. FY20-21 operating expenditures increased due to additional adult detention of inmates in other facilities until detention center renovations are completed.

**COURT E.M.P.A.C.T.****General Fund 0104321**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	3,922	2,000	2,000	1,000	-50.0%
GENERAL FUND	0	103,637	100,137	91,163	-12.0%
<b>TOTAL</b>	<b>\$ 3,922</b>	<b>105,637</b>	<b>102,137</b>	<b>92,163</b>	<b>-12.8%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 58,145	61,617	61,617	63,433	2.9%
SUPPLIES & OPERATIONS	38,473	44,020	40,520	28,730	-34.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 96,618</b>	<b>105,637</b>	<b>102,137</b>	<b>92,163</b>	<b>-12.8%</b>

**EMPLOYEES:**

FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Court E.M.P.A.C.T. Program (Court Electronic Monitoring Protection and Crime Tracking) houses the position which coordinates with the jail and courts to expedite processing of inmates through the judicial system by use of electronic monitoring devices.

**EMERGENCY COMMUNICATIONS**

General Fund 0104330

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	18,864	22,907	22,907	15,863	-30.8%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	1,821,223	1,946,603	1,833,542	0.7%
<b>TOTAL</b>	<b>\$ 18,864</b>	<b>1,844,130</b>	<b>1,969,510</b>	<b>1,849,405</b>	<b>0.3%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 1,534,981	1,749,759	1,749,759	1,744,689	-0.3%
SUPPLIES & OPERATIONS	115,772	94,371	188,717	104,716	11.0%
CAPITAL OUTLAY	324,190	0	31,034	0	0.0%
<b>TOTAL</b>	<b>\$ 1,974,943</b>	<b>1,844,130</b>	<b>1,969,510</b>	<b>1,849,405</b>	<b>0.3%</b>

**EMPLOYEES:**

FULL TIME	25.35	25.50	25.50	25.50	0.0%
PART TIME	0.75	0.75	0.75	0.75	0.0%
<b>TOTAL</b>	<b>26.10</b>	<b>26.25</b>	<b>26.25</b>	<b>26.25</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

Emergency Communications consists of staff and operations of the 911 Center. The FY20-21 salaries and benefits budget decreased due to retirement of a long time employee in FY19-20 while operational expenditures increased due to service maintenance contract for the Public Safety Radio Paging system. This will be the first full year of maintenance on the system that was upgraded in FY18-19. The purchase of a CAD/Records Management System/Jail Management System is shown in FY18-19 capital outlay.

**FIRE & RESCUE SERVICES****General Fund 0104340**

	ACTUAL	APPROVED	AMENDED	APPROVED	
	2018-2019	2019-2020	2019-2020	2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	235,660	235,660	235,660	0.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>235,660</b>	<b>235,660</b>	<b>235,660</b>	<b>0.0%</b>

**EXPENSES:**

FIRE SERVICES	\$ 72,000	72,000	72,000	72,000	0.0%
RESCUE SERVICES	156,800	156,800	156,800	156,800	0.0%
VOLUNTEER FIRE PROGRAM	6,860	6,860	6,860	6,860	0.0%
<b>TOTAL</b>	<b>\$ 235,660</b>	<b>235,660</b>	<b>235,660</b>	<b>235,660</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Fire & Rescue Services budget reflects annual allotments for volunteer fire departments and funding for Rescue Services.

**FORESTRY****General Fund 0104345**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	105,358	105,358	113,436	7.7%
<b>TOTAL</b>	<b>\$ 0</b>	<b>105,358</b>	<b>105,358</b>	<b>113,436</b>	<b>7.7%</b>

**EXPENSES:**

CONTRACTS & GRANTS	\$ 89,024	105,358	105,358	113,436	7.7%
<b>TOTAL</b>	<b>\$ 89,024</b>	<b>105,358</b>	<b>105,358</b>	<b>113,436</b>	<b>7.7%</b>

**SIGNIFICANT CHANGES:**

The Forestry program subsidizes the State Forestry Service. Nash County pays 40% of the State Forestry Program for the county with the state paying 60%.

**MEDICAL EXAMINER****General Fund 0104360**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	80,000	80,000	70,000	-12.5%
<b>TOTAL</b>	<b>\$ 0</b>	<b>80,000</b>	<b>80,000</b>	<b>70,000</b>	<b>-12.5%</b>

**EXPENSES:**

PROFESSIONAL SERVICES	\$ 104,250	80,000	80,000	70,000	-12.5%
<b>TOTAL</b>	<b>\$ 104,250</b>	<b>80,000</b>	<b>80,000</b>	<b>70,000</b>	<b>-12.5%</b>

**SIGNIFICANT CHANGES:**

Medical Examiner expenditures consist of costs for autopsies and investigation fees.

**EMERGENCY SERVICES****General Fund 0104370**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	53,899	35,000	54,279	35,000	0.0%
LOCAL	22,500	22,500	22,500	22,500	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	628,916	655,255	614,435	-2.3%
<b>TOTAL</b>	<b>\$ 76,399</b>	<b>686,416</b>	<b>732,034</b>	<b>671,935</b>	<b>-2.1%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 555,784	610,751	610,751	599,334	-1.9%
SUPPLIES & OPERATIONS	51,879	60,665	60,665	57,601	-5.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	32,484	15,000	60,618	15,000	0.0%
<b>TOTAL</b>	<b>\$ 640,147</b>	<b>686,416</b>	<b>732,034</b>	<b>671,935</b>	<b>-2.1%</b>

**EMPLOYEES:**

FULL TIME	6.00	6.00	6.00	6.00	0.0%
PART TIME	0.50	0.80	0.80	0.50	-37.5%
<b>TOTAL</b>	<b>6.50</b>	<b>6.80</b>	<b>6.80</b>	<b>6.50</b>	<b>-4.4%</b>

**SIGNIFICANT CHANGES:**

The Emergency Services department includes Fire Marshal and Emergency Management responsible for initiating and coordinating disaster and emergency preparation, response, recovery and mitigation operations; ensuring the requirements of the NC State Building Code are enforced per General Statutes: Fire Prevention Code are enforced; and providing general and technical assistance to the county fire and rescue departments with training, administration and budgets, Insurance Public Protection Classification rating and fire investigations.

**EMERGENCY MEDICAL SERVICES****General Fund 0104375**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	150,285	150,000	150,000	0	-100.0%
CHARGES & FEES	3,990,203	3,944,000	3,944,000	3,575,000	-9.4%
GENERAL FUND	0	3,852,861	4,168,606	3,896,885	1.1%
<b>TOTAL</b>	<b>\$ 4,140,488</b>	<b>7,946,861</b>	<b>8,262,606</b>	<b>7,471,885</b>	<b>-6.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 6,063,185	6,449,737	6,449,737	6,319,181	-2.0%
SUPPLIES & OPERATIONS	1,208,159	1,192,224	1,198,379	1,106,704	-7.2%
CAPITAL OUTLAY	572,796	250,900	560,490	0	-100.0%
CONTRACTS & GRANTS	44,750	54,000	54,000	46,000	-14.8%
<b>TOTAL</b>	<b>\$ 7,888,890</b>	<b>7,946,861</b>	<b>8,262,606</b>	<b>7,471,885</b>	<b>-6.0%</b>

**EMPLOYEES:**

FULL TIME	89.00	89.00	89.00	86.00	-3.4%
PART TIME	7.00	7.00	7.00	5.00	-28.6%
<b>TOTAL</b>	<b>96.00</b>	<b>96.00</b>	<b>96.00</b>	<b>91.00</b>	<b>-5.2%</b>

**SIGNIFICANT CHANGES:**

The FY20-21 budget for salaries and benefits decreased due to the Community Paramedic Program responsibilities being absorbed into other existing positions and freezing three vacant positions for one year. Operational expenditures also decreased by \$85,520. FY20-21 capital outlay has been relocated to County Capital Improvements for budgetary purposes.



**ANIMAL CONTROL****General Fund 0104380**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	9,290	8,600	8,600	8,600	0.0%
GENERAL FUND	0	408,174	408,174	375,032	-8.1%
<b>TOTAL</b>	<b>\$ 9,290</b>	<b>416,774</b>	<b>416,774</b>	<b>383,632</b>	<b>-8.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 266,755	287,575	281,995	287,996	0.1%
SUPPLIES & OPERATIONS	87,793	99,199	104,779	95,636	-3.6%
CAPITAL OUTLAY	0	30,000	30,000	0	-100.0%
<b>TOTAL</b>	<b>\$ 354,548</b>	<b>416,774</b>	<b>416,774</b>	<b>383,632</b>	<b>-8.0%</b>

**EMPLOYEES:**

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Animal Control Program, which is a division of the Health Department, operates the County Animal Shelter and Animal Control Enforcement.



**ECONOMIC & PHYSICAL DEVELOPMENT****General Fund****Summary**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 3,840	3,840	3,840	3,840	0.0%
STATE	117,805	141,639	321,639	129,639	-8.5%
LOCAL	254,940	244,276	244,576	265,313	8.6%
CHARGES & FEES	442,306	409,794	409,794	428,816	4.6%
GENERAL FUND	0	2,401,544	2,993,081	2,820,071	17.4%
<b>TOTAL</b>	<b>\$ 818,891</b>	<b>3,201,093</b>	<b>3,972,930</b>	<b>3,647,679</b>	<b>14.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 1,383,251	1,649,209	1,631,709	1,723,340	4.5%
SUPPLIES & OPERATIONS	241,633	363,428	367,638	315,454	-13.2%
CAPITAL OUTLAY	238,808	0	133,938	0	0.0%
CONTRACTS & GRANTS	1,356,676	1,188,456	1,839,645	1,608,885	35.4%
<b>TOTAL</b>	<b>\$ 3,220,368</b>	<b>3,201,093</b>	<b>3,972,930</b>	<b>3,647,679</b>	<b>14.0%</b>

**EMPLOYEES:**

FULL TIME	23.00	24.00	24.00	25.00	4.2%
PART TIME	3.62	3.12	3.12	3.12	0.0%
<b>TOTAL</b>	<b>26.62</b>	<b>27.12</b>	<b>27.12</b>	<b>28.12</b>	<b>3.7%</b>

**SIGNIFICANT CHANGES:**

The Economic and Physical Development function includes the Planning & Inspections Department, Cooperative Extension Service, Soil and Water Conservation Service, Rural Transportation Planning, Economic Development operations and Rocky Mount-Wilson Airport Authority.

**AIRPORT****General Fund 0104530**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	47,857	166,435	47,857	0.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>47,857</b>	<b>166,435</b>	<b>47,857</b>	<b>0.0%</b>

**EXPENSES:**

CAPITAL OUTLAY	\$ 92881	0	118,578	0	0.0%
CONTRACTS & GRANTS	47,857	47,857	47,857	47,857	0.0%
<b>TOTAL</b>	<b>\$ 140,738</b>	<b>47,857</b>	<b>166,435</b>	<b>47,857</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Airport budget includes the contributions made by Nash County to the Rocky Mount-Wilson Airport Authority. The capital requested for FY18-19 and FY19-20 included matching grant funding for full farm mitigation, self service fuel farm and runway rehabilitation construction. No capital outlay was requested for FY20-21.

**REGIONAL TRANSPORTATION PLANNING (RTP) General Fund 0104531**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	82,582	112,039	112,039	100,039	-10.7%
CHARGES & FEES	22,758	27,144	27,144	23,566	-13.2%
GENERAL FUND	0	866	866	1,444	66.7%
<b>TOTAL</b>	<b>\$ 105,340</b>	<b>140,049</b>	<b>140,049</b>	<b>125,049</b>	<b>-10.7%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 78,733	84,234	84,234	85,170	1.1%
SUPPLIES & OPERATIONS	25,314	55,815	55,815	39,879	-28.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	\$ 0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 104,047</b>	<b>140,049</b>	<b>140,049</b>	<b>125,049</b>	<b>-10.7%</b>

**EMPLOYEES:**

FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.50	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.50</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

NC DOT provides 80% funding for a Rural Transportation Planner and operations of the RPO in Nash, Edgecombe, Wilson and Johnston Counties. The four counties share the remaining 20% cost. Nash County serves as the lead county in the RPO. The FY19-20 budget reflected funding for a consultant for traffic or design type studies, which was not added during the year and not budgeted in FY20-21.

**PLANNING AND DEVELOPMENT****General Fund 0104910**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	47,605	31,000	31,000	33,250	7.3%
GENERAL FUND	0	335,247	336,247	320,062	-4.5%
<b>TOTAL</b>	<b>\$ 47,605</b>	<b>366,247</b>	<b>367,247</b>	<b>353,312</b>	<b>-3.5%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 307,762	308,997	308,997	311,962	1.0%
SUPPLIES & OPERATIONS	54,324	57,250	58,250	41,350	-27.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 362,086</b>	<b>366,247</b>	<b>367,247</b>	<b>353,312</b>	<b>-3.5%</b>

**EMPLOYEES:**

FULL TIME	3.75	3.75	3.75	3.75	0.0%
PART TIME	0.40	0.40	0.40	0.40	0.0%
<b>TOTAL</b>	<b>4.15</b>	<b>4.15</b>	<b>4.15</b>	<b>4.15</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Planning Department includes the functions of zoning and land use regulations, including the regulations of storm water rules and cell towers.

**INSPECTIONS****General Fund 0104912**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	370,250	350,000	350,000	370,000	5.7%
GENERAL FUND	0	66,832	66,832	69,992	4.7%
<b>TOTAL</b>	<b>\$ 370,250</b>	<b>416,832</b>	<b>416,832</b>	<b>439,992</b>	<b>5.6%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 350,853	382,232	382,232	411,302	7.6%
SUPPLIES & OPERATIONS	36,942	34,600	34,600	28,690	-17.1%
CAPITAL OUTLAY	117,807	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 505,602</b>	<b>416,832</b>	<b>416,832</b>	<b>439,992</b>	<b>5.6%</b>

**EMPLOYEES:**

FULL TIME	5.25	5.25	5.25	5.25	0.0%
PART TIME	0.30	0.30	0.30	0.30	0.0%
<b>TOTAL</b>	<b>5.55</b>	<b>5.55</b>	<b>5.55</b>	<b>5.55</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Building Inspections division includes Certified Inspectors for building, electrical, plumbing and mechanical trades for both residential and commercial applications. Salaries and benefits increased due to a reclass of the Code Enforcement Lead Worker position to a Chief Code Enforcement Officer and the rehire of an experienced and fully licensed Code Enforcement Officer II position.

**ECONOMIC DEVELOPMENT****General Fund 0104920**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	180,000	0	0.0%
LOCAL	234,522	224,316	224,316	248,853	10.9%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	1,262,367	1,730,113	1,730,153	37.1%
<b>TOTAL</b>	<b>\$ 234,522</b>	<b>1,486,683</b>	<b>2,134,429</b>	<b>1,979,006</b>	<b>33.1%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 74,731	246,487	228,987	307,013	24.6%
SUPPLIES & OPERATIONS	15,870	100,597	102,737	111,965	11.3%
CAPITAL OUTLAY	0	0	15,360	0	0.0%
CONTRACTS & GRANTS	1,307,856	1,139,599	1,787,345	1,560,028	36.9%
<b>TOTAL</b>	<b>\$ 1,398,457</b>	<b>1,486,683</b>	<b>2,134,429</b>	<b>1,979,006</b>	<b>33.1%</b>

**EMPLOYEES:**

FULL TIME	1.00	2.00	2.00	3.00	50.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>50.0%</b>

**SIGNIFICANT CHANGES:**

Economic Development funding includes programs and activities to improve the County economic well being and quality of life by retaining job growth, industrial development and facilities. The FY20-21 budget includes a full year salary and benefits for the Economic Development Administration Assistant and the Economic Development Director position. Contracts and grants consists of \$1,516,028 for the 8th of 10 years to Hospira/Pfizer, \$30,000 for Retail and Small Business Incentive Grant, and \$14,000 for Highway 87 Association.



**COOPERATIVE EXTENSION****General Fund 0104950**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	1,837	0	0	0	0.0%
LOCAL	19,418	19,960	20,260	16,460	-17.5%
GENERAL FUND	0	333,164	333,434	339,732	2.0%
<b>TOTAL</b>	<b>\$ 21,255</b>	<b>353,124</b>	<b>353,694</b>	<b>356,192</b>	<b>0.9%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 261,501	286,398	286,398	299,362	4.5%
SUPPLIES & OPERATIONS	72,049	66,726	67,296	56,830	-14.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 333,550</b>	<b>353,124</b>	<b>353,694</b>	<b>356,192</b>	<b>0.9%</b>

**EMPLOYEES:**

FULL TIME	7.00	7.00	7.00	7.00	0.0%
PART TIME	1.92	1.92	1.92	1.92	0.0%
<b>TOTAL</b>	<b>8.92</b>	<b>8.92</b>	<b>8.92</b>	<b>8.92</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Nash County Cooperative Extension Service includes Agriculture Center and Farmers Market services. The majority of positions are partially funded by State programs. The increase in the FY20-21 salary and benefits is due to state mandated pay adjustments for certain State employees and related benefit adjustments.

**SOIL & WATER CONSERVATION****General Fund 0104960**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 3,840	3,840	3,840	3,840	0.0%
STATE	33,386	29,600	29,600	29,600	0.0%
LOCAL	1,000	0	0	0	-100.0%
CHARGES & FEES	1,693	1,650	1,650	2,000	21.2%
GENERAL FUND	0	355,211	359,154	310,831	-12.5%
<b>TOTAL</b>	<b>\$ 39,919</b>	<b>390,301</b>	<b>394,244</b>	<b>346,271</b>	<b>-11.3%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 309,671	340,861	340,861	308,531	-9.5%
SUPPLIES & OPERATIONS	37,134	48,440	48,940	36,740	-24.2%
CAPITAL OUTLAY	28,120	0	0	0	0.0%
CONTRACTS & GRANTS	963	1,000	4,443	1,000	0.0%
<b>TOTAL</b>	<b>\$ 375,888</b>	<b>390,301</b>	<b>394,244</b>	<b>346,271</b>	<b>-11.3%</b>

**EMPLOYEES:**

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.50	0.50	0.50	0.50	0.0%
<b>TOTAL</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Soil and Water Conservation Service is partly funded by the state and federal government. Federal funds do not flow through the county's budget. The decrease in the salary and benefits is due to the retirement of one long time position and delay of new hire until October 1, 2020.

**HEALTH****General Fund      Summary**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 2,381,601	1,726,910	1,801,910	1,877,815	8.7%
STATE	1,697,851	1,741,508	1,872,838	1,757,868	0.9%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	355,264	290,000	290,000	307,500	6.0%
GRANTS	28,000	0	0	0	0.0%
HEALTH RESERVES	348,890	383,056	595,618	915,607	139.0%
GENERAL FUND	0	3,954,991	4,065,815	3,352,428	-15.2%
<b>TOTAL</b>	<b>\$ 4,811,606</b>	<b>8,096,465</b>	<b>8,626,181</b>	<b>8,211,218</b>	<b>1.4%</b>
<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 5,834,974	6,447,157	6,430,907	6,448,311	0.0%
SUPPLIES & OPERATIONS	1,217,342	1,394,402	1,883,368	1,512,907	8.5%
CAPITAL OUTLAY	26,251	0	50,000	0	0.0%
CONTRACTS & GRANTS	254,611	254,906	261,906	250,000	-1.9%
<b>TOTAL</b>	<b>\$ 7,333,178</b>	<b>8,096,465</b>	<b>8,626,181</b>	<b>8,211,218</b>	<b>1.4%</b>
<b>EMPLOYEES:</b>					
FULL TIME	100.60	93.30	93.30	92.30	-1.1%
PART TIME	0.50	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>101.10</b>	<b>93.30</b>	<b>93.30</b>	<b>92.30</b>	<b>-1.1%</b>

**SIGNIFICANT CHANGES:**

Health Department budget consists of all areas of County health including specific medical, communittee and environmental health services. The primary decrease for FY 2020-2021 is due to the elimination of the positions in the Community Care program by Community Care Plan of Eastern NC.

**HEALTH - GENERAL HEALTH****General Fund 0105110**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 70,716	63,000	63,000	63,000	0.0%
STATE	172,429	172,429	172,429	172,429	0.0%
CHARGES & FEES	120,325	99,000	99,000	109,750	10.9%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	1,235,522	1,784,802	1,792,964	1,677,750	-6.0%
GENERAL HEALTH RESERVE	114,664	72,826	114,664	191,917	163.5%
<b>TOTAL</b>	<b>\$ 1,713,656</b>	<b>2,192,057</b>	<b>2,242,057</b>	<b>2,214,846</b>	<b>1.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 1,223,120	1,587,665	1,587,665	1,595,872	0.5%
SUPPLIES & OPERATIONS	490,536	604,392	604,392	618,974	2.4%
CAPITAL OUTLAY	0	0	50,000	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,713,656</b>	<b>2,192,057</b>	<b>2,242,057</b>	<b>2,214,846</b>	<b>1.0%</b>

**EMPLOYEES:**

FULL TIME	21.50	22.50	22.50	22.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>21.50</b>	<b>22.50</b>	<b>22.50</b>	<b>22.50</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The General Health budget, includes funding for administrative services in addition to support for all Health Department program activities. The increased cost of operational expenditures, such as supplies and contract services, is reflected in the 1% increase in the expenditure budget.

**HEALTH - BIOTERRORISM PROGRAM****General Fund 0105114**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	37,251	37,415	37,415	37,415	0.0%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	(431)	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 36,820</b>	<b>37,415</b>	<b>37,415</b>	<b>37,415</b>	<b>0.0%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 34,663	35,449	35,449	35,770	0.9%
SUPPLIES & OPERATIONS	2,157	1,966	1,966	1,645	-16.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 36,820</b>	<b>37,415</b>	<b>37,415</b>	<b>37,415</b>	<b>0.0%</b>

<b>EMPLOYEES:</b>					
FULL TIME	0.40	0.40	0.40	0.40	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

These State funds are provided to pay for training and educational materials to assist local health departments in Public Health Preparedness and Response. This program supports 40% of a Health Education staff member serving as a Preparedness Coordinator, as well as on-call hours for the Bioterrorism Pager. No local funding.

**HEALTH - COMMUNITY CARE OF EASTERN NC****General Fund 0105118**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 104,431	77,236	77,236	0	-100.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(13,419)	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 91,012</b>	<b>77,236</b>	<b>77,236</b>	<b>0</b>	<b>-100.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 90,157	65,531	65,531	0	-100.0%
SUPPLIES & OPERATIONS	855	11,705	11,705	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 91,012</b>	<b>77,236</b>	<b>77,236</b>	<b>0</b>	<b>-100.0%</b>

**EMPLOYEES:**

FULL TIME	3.00	1.00	1.00	0.00	-100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>3.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>-100.0%</b>

**SIGNIFICANT CHANGES:**

Nash County Health Department no longer has this program. The oversight agency, Community Care Plan of Eastern NC, eliminated the one remaining position during FY 2019-2020. The Community Care Plan is a case management program for Medicaid recipients which was developed to provide NC with a community-based approach to managing the care of the Medicaid population that involves identifying individuals who are high cost or high risk and in need of targeted case management. No local funding.

**HEALTH - FAMILY PLANNING****General Fund 0105120**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 592,188	304,115	304,115	304,115	0.0%
STATE	170,393	157,033	182,344	168,787	7.5%
CHARGES & FEES	52,482	49,000	49,000	50,000	2.0%
GRANTS	0	0	0	0	0.0%
FAMILY PLANNING RESERVE	71,410	71,410	71,410	240,692	237.1%
GENERAL FUND	50,337	605,535	605,535	432,460	-28.6%
<b>TOTAL</b>	<b>\$ 936,810</b>	<b>1,187,093</b>	<b>1,212,404</b>	<b>1,196,054</b>	<b>0.8%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 746,664	966,326	966,326	964,668	-0.2%
SUPPLIES & OPERATIONS	190,146	220,767	246,078	231,386	4.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 936,810</b>	<b>1,187,093</b>	<b>1,212,404</b>	<b>1,196,054</b>	<b>0.8%</b>

**EMPLOYEES:**

FULL TIME	11.50	12.70	12.70	12.70	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>11.50</b>	<b>12.70</b>	<b>12.70</b>	<b>12.70</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The purpose of the Family Planning program is to reduce unintended pregnancies and improve selected health practices among low income families. The Family Planning budget reflects an increase primarily due to the increased cost of vaccines and birth control methods.

**HEALTH - HOME HEALTH****General Fund 0105130**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 205,602	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	(17)	0	0	0	0.0%
RESERVES	0	0	0	0	0.0%
GENERAL FUND	324,092	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 529,676</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 547,307	0	0	0	0.0%
SUPPLIES & OPERATIONS	(17,631)	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 529,676</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

<b>EMPLOYEES:</b>					
FULL TIME	10.30	0.00	0.00	0.00	0.0%
PART TIME	0.50	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>10.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The sale of Nash County's Home Health program to Healthview Home Health & Hospice was completed in FY18-19. HealthView moved their operations from Nash County's office space on the UNC-Nash Hospital campus in November 2019. Nash County Health Department's Social Work group (CAP/CC4C/OBCM) moved into the office space in December 2019.



**HEALTH - CAP****General Fund 0105135**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 180,419	135,000	210,000	420,000	211.1%
STATE	0	0	0	0	0.0%
HEALTH - CAP RESERVE	0	0	0	0	0.0%
GENERAL FUND	69,393	196,822	196,822	0	-100.0%
<b>TOTAL</b>	<b>\$ 249,812</b>	<b>331,822</b>	<b>406,822</b>	<b>420,000</b>	<b>26.6%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 218,063	280,560	280,560	282,142	0.6%
SUPPLIES & OPERATIONS	31,749	51,262	126,262	137,858	168.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 249,812</b>	<b>331,822</b>	<b>406,822</b>	<b>420,000</b>	<b>26.6%</b>

**EMPLOYEES:**

FULL TIME	3.00	3.50	3.50	3.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>3.00</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Community Alternatives Program for disabled adults (and sometimes children) is primarily a Medicaid funded (Federal) program that offers an alternative to nursing home placement. This budget reflects an increase due to changes in the reimbursement process, from a billing unit basis to a per patient basis, which also results in an increase in revenue for the program.

**HEALTH - CC4C****General Fund 0105140**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 198,789	207,000	207,000	195,000	-5.8%
STATE	10,944	10,944	10,944	10,944	0.0%
CHARGES & FEES	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
CHILD SERVICES RESERVE	6,674	90,338	152,435	34,946	-61.3%
GENERAL FUND	0	0	47,345	0	-100.0%
<b>TOTAL</b>	<b>\$ 216,407</b>	<b>308,282</b>	<b>417,724</b>	<b>240,890</b>	<b>-21.9%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 195,082	278,514	278,514	213,845	-23.2%
SUPPLIES & OPERATIONS	21,325	29,768	139,210	27,045	-9.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 216,407</b>	<b>308,282</b>	<b>417,724</b>	<b>240,890</b>	<b>-21.9%</b>

**EMPLOYEES:**

FULL TIME	3.25	3.95	3.95	3.25	-17.7%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>3.25</b>	<b>3.95</b>	<b>3.95</b>	<b>3.25</b>	<b>-17.7%</b>

**SIGNIFICANT CHANGES:**

The CC4C (Care Coordination for Children) Program organizes services and resources to respond to the needs of eligible children and their families. This program is 100% Medicaid and state funded. The decrease is due to moving a nursing position out of this program. No local funding.

**HEALTH - OB CASE MANAGEMENT****General Fund 0105141**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 246,016	276,859	276,859	232,000	-16.2%
STATE	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
RESERVE	7,660	0	152,435	46,936	0.0%
GENERAL FUND	0	0	0	0	-100.0%
<b>TOTAL</b>	<b>\$ 253,676</b>	<b>276,859</b>	<b>429,294</b>	<b>278,936</b>	<b>0.8%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 231,479	234,646	234,646	239,813	2.2%
SUPPLIES & OPERATIONS	22,197	42,213	194,648	39,123	-7.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 253,676</b>	<b>276,859</b>	<b>429,294</b>	<b>278,936</b>	<b>0.8%</b>

<b>EMPLOYEES:</b>					
FULL TIME	3.75	3.55	3.55	3.55	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>3.75</b>	<b>3.55</b>	<b>3.55</b>	<b>3.55</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

OBCM (Obstetrical Case Management). This program organizes services and resources to respond to the needs of eligible pregnant women. This program is 100% Medicaid funded on a per member per month basis. No local funds

**HEALTH - IMMUNIZATION ACTION PLAN****General Fund 0105145**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	30,180	30,180	30,180	30,180	0.0%
CHARGES & FEES	0	0	0	0	0.0%
IMMUNIZATION RESERVE	2,417	2,417	2,417	3,458	43.1%
GENERAL FUND	1,829	4,596	4,596	4,158	-9.5%
<b>TOTAL</b>	<b>\$ 34,426</b>	<b>37,193</b>	<b>37,193</b>	<b>37,796</b>	<b>1.6%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 33,637	35,715	35,715	36,113	1.1%
SUPPLIES & OPERATIONS	789	1,478	1,478	1,683	13.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 34,426</b>	<b>37,193</b>	<b>37,193</b>	<b>37,796</b>	<b>1.6%</b>

**EMPLOYEES:**

FULL TIME	0.40	0.40	0.40	0.40	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Immunization Action Plan program's goal is to eliminate cases of vaccine-preventable disease by raising the age-appropriate immunization levels of two year old children.

**HEALTH - HIV/AIDS****General Fund 0105170**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	90,500	53,202	90,500	53,202	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(6,243)	11,487	11,487	14,698	100.0%
<b>TOTAL</b>	<b>\$ 84,257</b>	<b>64,689</b>	<b>101,987</b>	<b>67,900</b>	<b>5.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 61,080	49,973	49,973	50,590	1.2%
SUPPLIES & OPERATIONS	23,177	14,716	52,014	17,310	17.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 84,257</b>	<b>64,689</b>	<b>101,987</b>	<b>67,900</b>	<b>5.0%</b>

**EMPLOYEES:**

FULL TIME	1.30	1.10	1.10	1.10	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.30</b>	<b>1.10</b>	<b>1.10</b>	<b>1.10</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The HIV/AIDS Program provides diagnostic, epidemiological and educational services for the prevention and control of AIDS and HIV. The increase for FY20-21 is due to increased cost of testing supplies. Traditionally, this has been a 100% State funded program; however, due to the reduction in State funding, local appropriation has been allocated to cover necessary expenditures.

**HEALTH - TUBERCULOSIS****General Fund 0105180**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	82,191	78,520	81,241	78,520	0.0%
CHARGES & FEES	0	0	0	0	0.0%
TB RESERVE	7,933	7,933	5,204	12,782	61.1%
GENERAL FUND	70,143	86,505	89,234	85,351	-1.3%
<b>TOTAL</b>	<b>\$ 160,267</b>	<b>172,958</b>	<b>175,679</b>	<b>176,653</b>	<b>2.1%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 147,702	159,754	159,754	161,511	1.1%
SUPPLIES & OPERATIONS	12,565	13,204	15,925	15,142	14.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 160,267</b>	<b>172,958</b>	<b>175,679</b>	<b>176,653</b>	<b>2.1%</b>

**EMPLOYEES:**

FULL TIME	1.75	1.75	1.75	1.75	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Tuberculosis Program provides epidemiological and treatment services with the ultimate goal of eliminating the disease.

**HEALTH - LEAD GRANT****General Fund 0105209**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
GRANTS	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
LEAD RESERVE	14,450	14,450	14,450	14,450	0.0%
GENERAL FUND	(14,450)	(4,000)	(4,000)	0	0.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>10,450</b>	<b>10,450</b>	<b>14,450</b>	<b>38.3%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 0	2,692	2,692	0	-100.0%
SUPPLIES & OPERATIONS	0	7,758	7,758	14,450	86.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>10,450</b>	<b>10,450</b>	<b>14,450</b>	<b>38.3%</b>

**SIGNIFICANT CHANGES:**

This program was based on grant funds per Agreement between the City of Rocky Mount and the Nash County Health Department; whereas the health department agreed to provide support through education, case management, a database with contact information for children with elevated blood levels, and interventions for children with elevated blood levels. These funds are carry-over from the previous year.

**HEALTH - WOMEN, INFANTS & CHILDREN (WIC)**

0105211

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	487,048	551,430	551,430	551,430	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	3,711	0	0	29,188	0.0%
<b>TOTAL</b>	<b>\$ 490,759</b>	<b>551,430</b>	<b>551,430</b>	<b>580,618</b>	<b>5.3%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 440,635	504,515	488,265	557,522	10.5%
SUPPLIES & OPERATIONS	50,124	46,915	63,165	23,096	-50.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 490,759</b>	<b>551,430</b>	<b>551,430</b>	<b>580,618</b>	<b>5.3%</b>

<b>EMPLOYEES:</b>					
FULL TIME	10.00	10.00	10.00	10.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The purpose of the WIC Program is to improve the health status of eligible women, infants and children by providing supplemental nutritious foods and nutrition education. The supply and operational decrease is due to reduction in supply and equipment supply requests for FY20-21.



**HEALTH - HEALTHY START BABY LOVE PLUS****General Fund 0105212**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	123,620	121,524	171,524	105,361	-13.3%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(1,357)	(16,706)	(16,706)	0	100.0%
<b>TOTAL</b>	<b>\$ 122,263</b>	<b>104,818</b>	<b>154,818</b>	<b>105,361</b>	<b>0.5%</b>

**EXPENSES:**

SALARIES & BENEFITS	93,369	99,574	99,574	99,984	0.4%
SUPPLIES & OPERATIONS	28,894	5,244	55,244	5,377	2.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 122,263</b>	<b>104,818</b>	<b>154,818</b>	<b>105,361</b>	<b>0.5%</b>

**EMPLOYEES:**

FULL TIME	2.00	2.00	2.00	2.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The purpose of this program is to reduce infant mortality and morbidity by enhancing the effectiveness of existing maternal and child health activities and introducing new interventions that complement existing strategies. Pregnant women and parenting families are served through outreach, case management and education and training. No local funds are required for this program.

**HEALTH - BREAST AND CERVICAL CANCER****General Fund 0105213**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	55,080	61,200	61,200	70,850	15.8%
CHARGES & FEES	0	0	0	0	0.0%
B&CC GRANTS	0	0	0	0	0.0%
KOMEN RESERVE	0	0	0	0	0.0%
GENERAL FUND	1,573	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 56,653</b>	<b>61,200</b>	<b>61,200</b>	<b>70,850</b>	<b>15.8%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 13,992	14,990	14,990	15,170	1.2%
SUPPLIES & OPERATIONS	42,661	46,210	46,210	55,680	20.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 56,653</b>	<b>61,200</b>	<b>61,200</b>	<b>70,850</b>	<b>15.8%</b>

**EMPLOYEES:**

FULL TIME	0.25	0.25	0.25	0.25	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The purpose of the Breast and Cervical Cancer Control Program is early detection, diagnosis and prevention of breast and cervical cancer and targets women who are considered to be at risk. The increase is due to increased State funding. No local funding.

**HEALTH - CHILD HEALTH****General Fund 0105216**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 187,648	148,500	148,500	148,500	0.0%
STATE	368,970	396,540	396,540	396,540	0.0%
CHARGES & FEES	10,443	11,000	11,000	11,000	0.0%
GRANTS	0	0	0	0	0.0%
CHILD HEALTH RESERVE	58,602	58,602	10,280	181,514	209.7%
GENERAL FUND	13,181	128,370	176,692	21,444	-83.3%
<b>TOTAL</b>	<b>\$ 638,843</b>	<b>743,012</b>	<b>743,012</b>	<b>758,998</b>	<b>2.2%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 310,486	430,452	430,452	436,598	1.4%
SUPPLIES & OPERATIONS	78,357	62,560	62,560	72,400	15.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	250,000	250,000	250,000	250,000	0.0%
<b>TOTAL</b>	<b>\$ 638,843</b>	<b>743,012</b>	<b>743,012</b>	<b>758,998</b>	<b>2.2%</b>

**EMPLOYEES:**

FULL TIME	5.00	6.00	6.00	6.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Child Health Program is designed to ensure medical supervision for children who would otherwise be without care. Services provided include routine health checkups, early detection of child defects and education of parents. The increase is primarily due to the rising costs of necessary supplies.

**HEALTH - MATERNAL HEALTH****General Fund 0105217**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 448,308	400,000	400,000	400,000	0.0%
STATE	2,610	2,610	2,610	2,610	0.0%
CHARGES & FEES	17,418	14,000	14,000	14,500	3.6%
GRANTS	0	0	0	0	0.0%
MATERNAL HEALTH RESERVE	34,432	34,432	13,675	156,882	355.6%
GENERAL FUND	184,538	274,201	294,958	237,163	-13.5%
<b>TOTAL</b>	<b>\$ 687,306</b>	<b>725,243</b>	<b>725,243</b>	<b>811,155</b>	<b>11.8%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 558,372	608,780	608,780	686,428	12.8%
SUPPLIES & OPERATIONS	128,934	116,463	116,463	124,727	7.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 687,306</b>	<b>725,243</b>	<b>725,243</b>	<b>811,155</b>	<b>11.8%</b>

**EMPLOYEES:**

FULL TIME	8.70	8.70	8.70	9.40	8.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>9.40</b>	<b>8.0%</b>

**SIGNIFICANT CHANGES:**

The Maternal Health Program provides prenatal care primarily to low-income women. A large percentage of the patients served through this program are Hispanic and an increasing number are not Medicaid eligible. The overall increase is due to the addition of a nursing position (70%) and rising costs of necessary operational expenditures.

**HEALTH - HEALTH PROMOTION****General Fund 0105218**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	39,946	39,235	39,235	34,354	-12.4%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GRANTS	28,000	0	0	0	0.0%
RESERVE - GRANTS	0	0	28,000	0	0.0%
GENERAL FUND	20,982	54,934	33,934	58,127	5.8%

<b>TOTAL</b>	<b>\$ 88,928</b>	<b>94,169</b>	<b>101,169</b>	<b>92,481</b>	<b>-1.8%</b>
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**EXPENSES:**

SALARIES & BENEFITS	\$ 77,584	82,588	82,588	84,189	1.9%
SUPPLIES & OPERATIONS	6,733	6,675	6,675	8,292	24.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS AND GRANTS	4,611	4,906	11,906	0	100.0%

<b>TOTAL</b>	<b>\$ 88,928</b>	<b>94,169</b>	<b>101,169</b>	<b>92,481</b>	<b>-1.8%</b>
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**EMPLOYEES:**

FULL TIME	1.50	1.50	1.50	1.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%

<b>TOTAL</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>0.0%</b>
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**SIGNIFICANT CHANGES:**

The Health Promotion budget focuses on community health promotion, education and planning.

**HEALTH - ENVIRONMENTAL HEALTH****General Fund 0105220**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	20,839	20,000	36,000	36,000	80.0%
CHARGES & FEES	154,575	117,000	117,000	122,250	4.5%
GENERAL FUND	590,889	791,017	795,526	756,097	-4.4%
<b>TOTAL</b>	<b>\$ 766,303</b>	<b>928,017</b>	<b>948,526</b>	<b>914,347</b>	<b>-1.5%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 679,680	862,993	862,993	846,710	-1.9%
SUPPLIES & OPERATIONS	60,372	65,024	85,533	67,637	4.0%
CAPITAL OUTLAY	26,251	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 766,303</b>	<b>928,017</b>	<b>948,526</b>	<b>914,347</b>	<b>-1.5%</b>

**EMPLOYEES:**

FULL TIME	10.50	11.50	11.50	11.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>10.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The purpose of the Environmental Health Program is to protect the public's health through educational activities and enforcement of all rules, regulations and ordinances relating to environmental health. The decrease in salaries and benefits in the FY20-21 budget is due to reclassification down grade of the Environmental Health Supervisor II position to an Environmental Health Specialist.

**HEALTH - COMMUNICABLE DISEASE****General Fund 0105225**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 147,485	115,200	115,200	115,200	0.0%
STATE	5,850	9,246	9,246	9,246	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	39	0	0	0	0.0%
COMM. DISEASE RESERVE	30,648	30,648	30,648	32,030	4.5%
GENERAL FUND	(8,718)	37,428	37,428	35,992	-3.8%
<b>TOTAL</b>	<b>\$ 175,304</b>	<b>192,522</b>	<b>192,522</b>	<b>192,468</b>	<b>0.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 131,902	146,440	146,440	141,386	-3.5%
SUPPLIES & OPERATIONS	43,402	46,082	46,082	51,082	10.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 175,304</b>	<b>192,522</b>	<b>192,522</b>	<b>192,468</b>	<b>0.0%</b>

**EMPLOYEES:**

FULL TIME	2.50	2.50	2.50	2.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The purpose of the Communicable Disease Program is to provide services aimed at preventing and controlling communicable diseases such as sexually transmitted diseases, AIDS, TB, hepatitis, etc.





**SOCIAL SERVICES****General Fund      Summary**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 7,663,308	8,269,226	8,297,081	8,271,506	0.0%
STATE	409,350	418,314	418,314	408,859	-2.3%
CHARGES & FEES	51,360	53,547	53,547	54,459	1.7%
GENERAL FUND	0	5,368,156	5,407,665	5,405,869	0.7%
<b>TOTAL</b>	<b>\$ 8,124,018</b>	<b>14,109,243</b>	<b>14,176,607</b>	<b>14,140,693</b>	<b>0.2%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 10,151,564	11,279,169	11,200,496	11,442,805	1.5%
SUPPLIES & OPERATIONS	427,787	473,027	476,025	437,635	-7.5%
DSS PAYMENTS	1,249,061	1,347,046	1,391,557	1,296,610	-3.7%
DSS SERVICES	885,842	991,101	1,010,956	944,903	-4.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	36,715	18,900	97,573	18,740	-0.8%
<b>TOTAL</b>	<b>\$ 12,750,969</b>	<b>14,109,243</b>	<b>14,176,607</b>	<b>14,140,693</b>	<b>0.2%</b>

**EMPLOYEES:**

FULL TIME	170.25	169.75	169.88	169.88	0.1%
PART TIME	1.50	1.50	1.50	1.20	0.0%
<b>TOTAL</b>	<b>171.75</b>	<b>171.25</b>	<b>171.38</b>	<b>171.08</b>	<b>-0.1%</b>

**SIGNIFICANT CHANGES:**

The overall Social Services budget increased by \$31,430 for FY20-21 or 0.2%. County funding required for Social Services programs increased by \$37,693 or 0.7%. Salaries and Benefits increase by \$163,616 or 1.5% due to an increase in retirees insurance premiums and an increase in LGERS contributions. DSS Services decreased by \$46,198 or 4.7%, primarily due to a reduction in Energy Assistance programs. Social Service Programs are funded primarily with Federal and State funds but approximately 38% is locally funded.

**SOCIAL SERVICES - GENERAL**

General Fund 0105510

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 5,356,993	6,707,419	6,716,655	6,721,855	0.2%
STATE	272,251	274,174	274,174	270,945	-1.2%
CHARGES & FEES	14,274	17,037	17,037	20,469	20.1%
GENERAL FUND	4,354,959	4,408,745	4,422,362	4,493,676	1.9%
<b>TOTAL</b>	<b>\$ 9,998,477</b>	<b>11,407,375</b>	<b>11,430,228</b>	<b>11,506,945</b>	<b>0.9%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 8,714,577	10,007,843	9,929,170	10,179,673	1.7%
SUPPLIES & OPERATIONS	426,062	468,406	471,404	434,420	-7.3%
DSS SERVICES	821,123	912,226	932,081	874,112	-4.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	36,715	18,900	97,573	18,740	-0.8%
<b>TOTAL</b>	<b>\$ 9,998,477</b>	<b>11,407,375</b>	<b>11,430,228</b>	<b>11,506,945</b>	<b>0.9%</b>

**EMPLOYEES:**

FULL TIME	146.25	149.75	149.88	149.88	0.1%
PART TIME	1.50	1.50	1.50	1.20	0.0%
<b>TOTAL</b>	<b>147.75</b>	<b>151.25</b>	<b>151.38</b>	<b>151.08</b>	<b>-0.1%</b>

**SIGNIFICANT CHANGES:**

General Social Services most significant increases for FY20-21 are retirees health insurance and LGERS contributions and a decrease in Energy Assistance Programs.

**SOCIAL SERVICES - IV-D****General Fund 0105515**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 1,290,266	1,391,107	1,401,726	1,386,220	-0.4%
STATE	0	0	0	0	0.0%
CHARGES & FEES	34,711	34,010	34,010	31,490	-7.4%
GENERAL FUND	(113,818)	(107,850)	(118,469)	(111,373)	3.3%
<b>TOTAL</b>	<b>\$ 1,211,159</b>	<b>1,317,267</b>	<b>1,317,267</b>	<b>1,306,337</b>	<b>-0.8%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 1,165,477	1,271,326	1,271,326	1,263,132	-0.6%
SUPPLIES & OPERATIONS	1,725	4,621	4,621	3,215	-30.4%
DSS SERVICES	43,957	41,320	41,320	39,990	-3.2%
<b>TOTAL</b>	<b>\$ 1,211,159</b>	<b>1,317,267</b>	<b>1,317,267</b>	<b>1,306,337</b>	<b>-0.8%</b>

**EMPLOYEES:**

FULL TIME	20.00	20.00	20.00	20.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The IV-D budget provides funding for Child Support Investigation and Enforcement. No significant changes in the FY20-21 budget.

**SOCIAL SERVICES - WORK FIRST**

General Fund 0105520

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 846,186	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(572,738)	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 273,448</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 271,510	0	0	0	0.0%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
DSS SERVICES	1,938	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 273,448</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

<b>EMPLOYEES:</b>					
FULL TIME	4.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Work First budget items are now included in Social Services - General budget.

**SOCIAL SERVICES - OTHER****General Fund 0105525**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 169,863	170,700	178,700	163,431	-4.3%
STATE	137,099	144,140	144,140	137,914	-4.3%
CHARGES & FEES	2,375	2,500	2,500	2,500	0.0%
GENERAL FUND	939,724	1,029,706	1,066,217	992,765	-3.6%
<b>TOTAL</b>	<b>\$ 1,249,061</b>	<b>1,347,046</b>	<b>1,391,557</b>	<b>1,296,610</b>	<b>-3.7%</b>

**EXPENSES:**

CAPITAL OUTLAY	\$ 0	0	0	0	0.0%
MEDICAID TRANSPORTATION	6,550	15,000	23,000	30,000	100.0%
CHILD CARE/DEV. PMTS	0	0	0	0	0.0%
SPECIAL ASSISTANCE ADULT	655,544	680,000	680,000	700,000	2.9%
DSS PAYMENTS & PROGRAMS	586,967	652,046	688,557	566,610	-13.1%
<b>TOTAL</b>	<b>\$ 1,249,061</b>	<b>1,347,046</b>	<b>1,391,557</b>	<b>1,296,610</b>	<b>-3.7%</b>

**SIGNIFICANT CHANGES:**

Social Services Other is decreasing primarily due to decrease in Foster Care Room and Board based on historical spending.

**SOCIAL SERVICES - COUNTY ONLY PARTICIPATION** General Fund 0105535

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	18,824	37,555	37,555	30,801	-18.0%
<b>TOTAL</b>	<b>\$ 18,824</b>	<b>37,555</b>	<b>37,555</b>	<b>30,801</b>	<b>-18.0%</b>

<b>EXPENSES:</b>					
FOSTER CHILDREN	\$ 2,457	5,000	4,000	4,000	-20.0%
GENERAL ASSISTANCE	0	0	0	0	0.0%
PAUPER BURIALS	1,269	2,000	3,000	3,000	50.0%
OTHER DSS SERVICES	15,098	30,555	30,555	23,801	-22.1%
SPECIAL CHILDREN ADOPTION	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 18,824</b>	<b>37,555</b>	<b>37,555</b>	<b>30,801</b>	<b>-18.0%</b>

**SIGNIFICANT CHANGES:**

FY20-21 budget decreased due to the elimination of professional liability insurance based on premiums significantly higher than anticipated.

**OTHER HUMAN SERVICES****General Fund   Summary**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
LOCAL	\$ 7,138	0	3,500	0	0.0%
STATE	1,198,313	1,108,726	1,278,738	1,321,050	19.2%
CHARGES & FEES	45,347	46,500	47,500	36,200	-22.2%
GENERAL FUND	0	1,032,339	1,032,987	928,407	-10.1%
<b>TOTAL</b>	<b>\$ 1,250,798</b>	<b>2,187,565</b>	<b>2,362,725</b>	<b>2,285,657</b>	<b>4.5%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 354,305	454,965	452,904	442,487	-2.7%
SUPPLIES & OPERATIONS	64,301	62,766	92,046	71,365	13.7%
CAPITAL OUTLAY	49,458	0	0	0	0.0%
CONTRACTS & GRANTS	1,652,681	1,669,834	1,817,775	1,771,805	6.1%
<b>TOTAL</b>	<b>\$ 2,120,745</b>	<b>2,187,565</b>	<b>2,362,725</b>	<b>2,285,657</b>	<b>4.5%</b>

**EMPLOYEES:**

FULL TIME	7.91	7.56	7.56	7.56	0.0%
PART TIME	0.75	0.60	0.85	0.85	41.7%
<b>TOTAL</b>	<b>8.66</b>	<b>8.16</b>	<b>8.41</b>	<b>8.41</b>	<b>3.1%</b>

**SIGNIFICANT CHANGES:**

Nash County receives certain grants and provides additional local funding for various outside agencies providing Other Human Services. These include the Juvenile Justice Program, the Home and Community Care Block Grant Program, Mental Health, Veterans Services and Aging/Senior Center and other Local Human Services.

**OFFICE JUVENILE JUSTICE****General Fund 0105235**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
IMPACT PLUS	\$ 40,940	40,940	40,940	40,940	0.0%
JCPC COUNCIL	7,558	7,558	15,500	8,387	11.0%
RESOLVE	15,991	0	0	0	0.0%
OJJ TEEN COURT	35,701	45,000	61,305	63,634	41.4%
TRANSITION RE-ENTRY	60,000	66,367	66,367	80,638	21.5%
7TH DISTRICT TFC	69,131	0	69,131	69,131	0.0%
THERAPEUTIC FOSTER CARE	55,624	55,949	55,949	55,949	0.0%
FREEDOM SCHOOL	25,000	25,000	25,000	25,000	0.0%
HOMETOWN HIRES PEACEMAKER	0	0	14,817	27,340	0.0%
UNALLOCATED	0	0	0	0	0.0%
GENERAL FUND	0	46,652	46,652	58,701	25.8%
<b>TOTAL</b>	<b>\$ 309,945</b>	<b>287,466</b>	<b>395,661</b>	<b>429,720</b>	<b>49.5%</b>

**EXPENSES:**

IMPACT PLUS	\$ 49,128	49,128	49,128	49,128	0.0%
JCPC COUNCIL	7,558	7,558	15,500	8,387	11.0%
OJJ RESOLVE	19,190	0	0	0	0.0%
OJJ TEEN COURT	42,842	54,000	70,305	76,361	41.4%
TRANSITION RE-ENTRY	72,000	79,641	79,641	96,766	21.5%
THERAPEUTIC FOSTER CARE	66,749	67,139	67,139	67,139	0.0%
FREEDOM SCHOOL	30,000	30,000	30,000	30,000	0.0%
7TH DISTRICT TFC	69,131	0	69,131	69,131	100.0%
HOMETOWN HIRES PEACEMAKER	0	0	14,817	32,808	100.0%
UNALLOCATED	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 356,598</b>	<b>287,466</b>	<b>395,661</b>	<b>429,720</b>	<b>49.5%</b>

**SIGNIFICANT CHANGES:**

The Juvenile Justice Program is funded primarily by the state with a 20% local match. These programs are intended to aid children in a variety of ways. Some of these programs have other sources of funds and provide their own local 20% match while others request the local match from Nash County. Funding for FY20-21 increased due to the addition of Hometown Hires Peacemaker funds and additional funding for the Transition Reentry program.



**MENTAL HEALTH****General Fund 0105310**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
STATE	\$ 0	0	0	0	0.0%
ABC MIXED BEVERAGE TAX	39,828	90,000	90,000	120,000	33.3%
GENERAL FUND	0	206,860	206,860	176,860	-14.5%
<b>TOTAL</b>	<b>\$ 39,828</b>	<b>296,860</b>	<b>296,860</b>	<b>296,860</b>	<b>0.0%</b>

**EXPENSES:**

MENTAL HEALTH PROGRAMS	\$ 191,924	120,000	120,000	120,000	0.0%
ALCOHOLIC REHABILITATION	43,045	90,000	90,000	120,000	33.3%
CHRISTIAN FELLOWSHIP	6,860	6,860	6,860	6,860	0.0%
MENTAL HEALTH - OTHER	0	80,000	80,000	50,000	-37.5%
<b>TOTAL</b>	<b>\$ 241,829</b>	<b>296,860</b>	<b>296,860</b>	<b>296,860</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Mental Health fund includes funding for: (1) mental and behavioral health programs through the counties, Local Management Agency (LME), Trillium and direct funding for other related programs; (2) bottle tax funding received for alcohol rehabilitation as required by the State and additional 7% of gross receipts from ABC Board after distribution of bottle charges previously directly paid to county LME; and (3) a local human services organization that provides halfway house programs and a supportive environment to male recovering substance abusers; (4) County mental health expenditures for other alcohol and substance abuse programs.

**HOME & COMMUNITY CARE BLOCK GRANT**

General Fund 0105330

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
MEALS ON WHEELS	\$ 118,326	118,387	139,525	139,525	17.9%
WRIGHTS CENTER	66,500	75,334	75,339	75,339	0.0%
SENIOR CENTER OPERATION	206,413	155,031	182,804	182,804	17.9%
SR CTR CONGREGATE NUTR	28,013	27,814	27,921	27,921	0.4%
HOME DELIVERED MEALS	117,268	117,377	116,939	116,939	-0.4%
TRANSPORTATION	14,000	12,500	12,500	12,500	0.0%
MEDICAL TRANSPORTATION	10,998	12,500	10,000	10,000	-20.0%
OPTION A	233,827	232,249	150,962	150,962	-35.0%
OPTION B	0	0	81,287	81,287	100.0%
CHARGES & FEES	4,514	9,000	9,000	3,200	-64.4%
GENERAL FUND	0	71,288	49,380	42,748	-40.0%
<b>TOTAL</b>	<b>\$ 799,859</b>	<b>831,480</b>	<b>855,657</b>	<b>843,225</b>	<b>1.4%</b>

**EXPENSES:**

MEALS ON WHEELS	\$ 118,326	118,387	139,525	139,525	17.9%
WRIGHTS CENTER	66,500	75,339	75,339	75,339	0.0%
SENIOR CENTER OPERATION	206,414	204,337	183,100	182,804	-10.5%
SR CTR CONGREGATE NUTR	30,592	30,592	30,699	30,699	0.3%
HOME DELIVERED MEALS	128,933	129,044	128,606	128,606	-0.3%
TRANSPORTATION	15,556	13,889	13,889	13,889	0.0%
MEDICAL TRANSPORTATION	12,222	13,889	11,111	11,111	-20.0%
COST SHARE	2,573	11,209	15,334	3,200	-71.5%
HCCBG - DSS	31,295	0	0	0	0.0%
OPTION A SERVICES	200,896	234,794	167,735	167,733	-28.6%
OPTION B SERVICES	0	0	90,319	90,319	100.0%
<b>TOTAL</b>	<b>\$ 813,307</b>	<b>831,480</b>	<b>855,657</b>	<b>843,225</b>	<b>1.4%</b>

**SIGNIFICANT CHANGES:**

The Home & Community Care Block Grant fund is set-up to accommodate a common funding stream for comprehensive and coordinated system of community based services and opportunities for older adults. This grant program is managed through the Senior Services Department. Final budget amounts from the State are not yet available therefore the amended FY19-20 budget amounts are used for FY20-21 budget recommendations.

**AGING / SENIOR CENTER****General Fund 0105810**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
LOCAL	\$ 7,138	0	3,500	0	0.0%
CHARGES & FEES	40,333	36,500	36,500	33,000	-9.6%
GENERAL FUND	0	395,027	408,124	368,211	-6.8%
<b>TOTAL</b>	<b>\$ 47,471</b>	<b>431,527</b>	<b>448,124</b>	<b>401,211</b>	<b>-7.0%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 237,322	324,211	324,211	305,870	-5.7%
SUPPLIES & OPERATIONS	43,355	58,816	62,316	58,841	0.0%
CAPITAL OUTLAY	49,458	0	0	0	0.0%
CONTRACTS & GRANTS	43,247	48,500	61,597	36,500	-24.7%
<b>TOTAL</b>	<b>\$ 373,382</b>	<b>431,527</b>	<b>448,124</b>	<b>401,211</b>	<b>-7.0%</b>

<b>EMPLOYEES:</b>					
FULL TIME	5.59	5.24	5.24	5.24	0.0%
PART TIME	0.50	0.60	0.60	0.60	0.0%
<b>TOTAL</b>	<b>6.09</b>	<b>5.84</b>	<b>5.84</b>	<b>5.84</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Senior Center provides a community location with programming and services, where older adults meet to socialize and get involved in healthy activities. Salaries and benefits for FY20-21 decreased due to a delayed hire date to fill the vacant Director position. Capital outlay in FY18-19 was for replacement of the food truck for home delivered meals. Senior Center operations are located at the Nashville Senior Center and the Southern Nash Senior Center.

**AGING DEPARTMENT GRANTS****General Fund 0105813**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
STATE	10,692	0	10,574	10,574	100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	3,524	100.0%
<b>TOTAL</b>	<b>\$ 10,692</b>	<b>0</b>	<b>10,574</b>	<b>14,098</b>	<b>100.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 5,693	0	5,500	5,574	100.0%
SUPPLIES & OPERATIONS	5,000	0	5,074	8,524	100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 10,693</b>	<b>0</b>	<b>10,574</b>	<b>14,098</b>	<b>100.0%</b>

**EMPLOYEES:**

FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.25	0.00	0.25	0.25	100.0%
<b>TOTAL</b>	<b>0.25</b>	<b>0.00</b>	<b>0.25</b>	<b>0.25</b>	<b>100.0%</b>

**SIGNIFICANT CHANGES:**

Aging Department Grants from the NC Division of Aging and Adult Services for FY20-21 cover some part time salaries, supplies and includes a 25% County match of \$3,524.

**SENIOR CENTER - CAREGIVER GRANT**

General Fund 0105814

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
STATE	24,540	24,545	20,005	20,005	-18.5%
CHARGES & FEES	500	1,000	2,000	0	-100.0%
GENERAL FUND	0	0	0	0	0.0%

<b>TOTAL</b>	<b>\$ 25,040</b>	<b>25,545</b>	<b>22,005</b>	<b>20,005</b>	<b>-21.7%</b>
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**EXPENSES:**

SALARIES & BENEFITS	\$ 18,152	21,967	14,406	20,005	-8.9%
SUPPLIES & OPERATIONS	1,299	0	1,549	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	5,500	3,578	6,050	0	-100.0%

<b>TOTAL</b>	<b>\$ 24,951</b>	<b>25,545</b>	<b>22,005</b>	<b>20,005</b>	<b>-21.7%</b>
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**EMPLOYEES:**

FULL TIME	0.32	0.32	0.32	0.32	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%

<b>TOTAL</b>	<b>0.32</b>	<b>0.32</b>	<b>0.32</b>	<b>0.32</b>	<b>0.0%</b>
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**SIGNIFICANT CHANGES:**

The Caregiver Grant from the NC Division of Aging and Adult Services total budget for FY20-21 decreased slightly and will cover salaries and benefits.

**SR HEALTH INSURANCE INFO. PROGRAM****General Fund 0105815**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
STATE	8,198	0	9,698	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	4,398	0	0.0%

<b>TOTAL</b>	<b>\$ 8,198</b>	<b>0</b>	<b>14,096</b>	<b>0</b>	<b>0.0%</b>
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**EXPENSES:**

SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	7,964	0	14,096	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%

<b>TOTAL</b>	<b>\$ 7,964</b>	<b>0</b>	<b>14,096</b>	<b>0</b>	<b>0.0%</b>
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**EMPLOYEES:**

FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%

<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
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**SIGNIFICANT CHANGES:**

The Senior Health Insurance Information Program Grant from NC Department of Insurance expires FY19-20 however, any remaining funds can carryover to FY20-21. No acknowledgement for future funding has been received at this time.

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
STATE	7,549	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	5,061	0	0.0%
<b>TOTAL</b>	<b>\$ 7,549</b>	<b>0</b>	<b>5,061</b>	<b>0</b>	<b>0.0%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	4,261	0	5,061	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 4,261</b>	<b>0</b>	<b>5,061</b>	<b>0</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Medical Improvement Patient Provider Act Grant from NC Department of Insurance expires FY19-20, however, any remaining funds can carryover to FY20-21. No acknowledgement for future funding has been received at this time.

**VETERAN SERVICES****General Fund 0105820**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
STATE	2,216	2,175	2,175	2,175	100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	110,562	110,562	112,863	2.1%
<b>TOTAL</b>	<b>\$ 2,216</b>	<b>112,737</b>	<b>112,737</b>	<b>115,038</b>	<b>2.0%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 93,138	108,787	108,787	111,038	2.1%
SUPPLIES & OPERATIONS	2,422	3,950	3,950	4,000	1.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 95,560</b>	<b>112,737</b>	<b>112,737</b>	<b>115,038</b>	<b>2.0%</b>

<b>EMPLOYEES:</b>					
FULL TIME	2.00	2.00	2.00	2.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

Nash County Veterans Services department effectively serves over 8,000 Veterans residing in Nash County.



**LOCAL HUMAN SERVICES****General Fund 0105890**

	ACTUAL 2018-2019	APPROVED 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
STATE	0	0	0	0	0.0%
CHARGES AND FEES	0	0	0	0	0.0%
GENERAL FUND	0	201,950	201,950	165,500	-18.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>201,950</b>	<b>201,950</b>	<b>165,500</b>	<b>-18.0%</b>

**EXPENSES:**

CONTRIBUTIONS	\$ 1,250	1,000	1,000	1,000	0.0%
TRI-COUNTY	42,000	42,000	42,000	42,000	0.0%
MY SISTERS HOUSE	9,200	9,200	9,200	0	-100.0%
BEAVER CONTROL	4,000	4,000	4,000	6,000	50.0%
ARTS COUNCIL	30,000	30,000	30,000	30,000	0.0%
BOYS & GIRLS CLUB	25,000	25,000	25,000	12,500	-50.0%
UNITED COMMUNITY MINISTRIES	30,000	30,000	30,000	30,000	0.0%
DEPC	10,000	10,000	10,000	10,000	0.0%
BOY SCOUTS	750	750	750	0	-100.0%
SPAULDING CENTER	40,000	40,000	40,000	24,000	-40.0%
PEACE MAKERS	0	10,000	10,000	10,000	0.0%
<b>TOTAL</b>	<b>\$ 192,200</b>	<b>201,950</b>	<b>201,950</b>	<b>165,500</b>	<b>-18.0%</b>

**SIGNIFICANT CHANGES:**

The FY20-21 Local Human Services funding levels for outside agencies decreased due to reduced funding to My Sister's House, Boys and Girls Club (to repay half of the \$25,000 21st Century Arc Implementation advanced funding provided to the Boys and Girls Club in FY17-18 for the southern end of the County), and Spaulding Center.



**CULTURAL****General Fund      Summary**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	137,464	129,310	229,310	129,310	0.0%
LOCAL	35,635	7,500	18,044	30,000	300.0%
CHARGES & FEES	148,033	127,100	127,100	129,000	1.5%
GENERAL FUND	0	1,821,684	1,875,568	1,801,930	-1.1%
<b>TOTAL</b>	<b>\$ 321,132</b>	<b>2,085,594</b>	<b>2,250,022</b>	<b>2,090,240</b>	<b>0.2%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 464,481	603,959	627,954	663,259	9.8%
SUPPLIES & OPERATIONS	1,227,507	1,307,073	1,336,268	1,297,671	-0.7%
CAPITAL OUTLAY	0	45,252	42,252	0	-100.0%
CONTRACTS & GRANTS	163,453	129,310	243,548	129,310	0.0%
RESERVE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,855,441</b>	<b>2,085,594</b>	<b>2,250,022</b>	<b>2,090,240</b>	<b>0.2%</b>

**EMPLOYEES:**

FULL TIME	8.00	8.00	9.00	9.00	12.5%
PART TIME	3.88	4.91	4.91	4.87	-0.8%
<b>TOTAL</b>	<b>11.88</b>	<b>12.91</b>	<b>13.91</b>	<b>13.87</b>	<b>7.4%</b>

**SIGNIFICANT CHANGES:**

Cultural activities funding for Nash County include Libraries, Parks and Recreation and Parks & Recreation Facilities Maintenance departments.

**LIBRARIES****General Fund 0106110**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	137,464	129,310	229,310	129,310	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	939,615	939,615	934,061	-0.6%
<b>TOTAL</b>	<b>\$ 137,464</b>	<b>1,068,925</b>	<b>1,168,925</b>	<b>1,063,371</b>	<b>-0.5%</b>

**EXPENSES:**

BRASWELL LIBRARY - LOCAL	\$ 850,739	864,615	864,615	859,061	-0.6%
BRASWELL LIBRARY - ONE CARD	0	0	0	0	0.0%
BRASWELL LIBRARY - GRANTS	137,464	129,310	229,310	129,310	0.0%
BAILEY LIBRARY	14,000	15,000	15,000	15,000	0.0%
SPRING HOPE LIBRARY	14,000	15,000	15,000	15,000	0.0%
NASHVILLE LIBRARY	14,000	15,000	15,000	15,000	0.0%
MIDDLESEX LIBRARY	14,000	15,000	15,000	15,000	0.0%
WHITAKERS LIBRARY	14,000	15,000	15,000	15,000	0.0%
RESERVE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,058,203</b>	<b>1,068,925</b>	<b>1,168,925</b>	<b>1,063,371</b>	<b>-0.5%</b>

**SIGNIFICANT CHANGES:**

Library services funded by the county include the Braswell Memorial Library in Rocky Mount and libraries in five towns throughout the county. Nash County provides direct local support as well as funds granted to Nash County by the State. The FY20-21 library grant funding, which are pass-through funds, and county funding for the local libraries remained unchanged. Local Funding in FY20-21 to Braswell Library reflects a 3% increase from each funding entity (Nash, Edgecombe and City of Rocky Mount) based on the updated funding formula calculation for FY20-21.

**PARKS & RECREATION****General Fund 0106120**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	35,635	7,500	18,044	30,000	300.0%
CHARGES & FEES	148,033	127,100	127,100	129,000	1.5%
GENERAL FUND	0	542,992	563,686	521,115	-4.0%
<b>TOTAL</b>	<b>\$ 183,668</b>	<b>677,592</b>	<b>708,830</b>	<b>680,115</b>	<b>0.4%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 372,560	464,534	469,534	472,694	1.8%
SUPPLIES & OPERATIONS	189,806	213,058	225,058	207,421	-2.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	25,989	0	14,238	0	0.0%
<b>TOTAL</b>	<b>\$ 588,355</b>	<b>677,592</b>	<b>708,830</b>	<b>680,115</b>	<b>0.4%</b>

<b>EMPLOYEES:</b>					
FULL TIME	6.00	6.00	6.00	6.00	0.0%
PART TIME	3.56	3.56	3.56	3.56	0.0%
<b>TOTAL</b>	<b>9.56</b>	<b>9.56</b>	<b>9.56</b>	<b>9.56</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Parks & Recreation Department manages the County's park system providing athletic and special events throughout the county. They provide seasonal sports leagues and various camps for all ages to strengthen our community while enhancing the well being of our citizens.

**PARKS & RECREATION FACILITIES MAINT.****General Fund 0104263**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	339,077	372,267	346,754	2.3%
<b>TOTAL</b>	<b>\$ 0</b>	<b>339,077</b>	<b>372,267</b>	<b>346,754</b>	<b>2.3%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 91,921	139,425	158,420	190,565	36.7%
SUPPLIES & OPERATIONS	116,962	154,400	171,595	156,189	1.2%
CAPITAL OUTLAY	0	45,252	42,252	0	-100.0%
<b>TOTAL</b>	<b>\$ 208,883</b>	<b>339,077</b>	<b>372,267</b>	<b>346,754</b>	<b>2.3%</b>

<b>EMPLOYEES:</b>					
FULL TIME	2.00	2.00	3.00	3.00	50.0%
PART TIME	0.32	1.35	1.35	1.31	-3.0%
<b>TOTAL</b>	<b>2.32</b>	<b>3.35</b>	<b>4.35</b>	<b>4.31</b>	<b>28.7%</b>

**SIGNIFICANT CHANGES:**

Parks & Recreation Facilities Maintenance budget includes costs associated with maintaining all County Parks and Recreation facilities. The increase in FY20-21 salaries and benefits is due to the addition of full time position added February 2020 budgeted for a full year. Operational expenditures increased due to the addition of two new parks (Glover Park and Nash County Miracle Park). Capital outlay in FY19-20 was for the purchase of a truck, bunker and field rake and a mower. FY20-21 capital has been relocated to the County Capital Improvement Department.

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
RESTRICTED SALES TAXES	1,396,890	342,096	342,096	880,737	157.5%
LOTTERY	0	0	0	0	0.0%
GENERAL FUND	0	24,386,281	24,630,281	23,826,640	-2.3%
<b>TOTAL</b>	<b>\$ 1,396,890</b>	<b>24,728,377</b>	<b>24,972,377</b>	<b>24,707,377</b>	<b>-0.1%</b>

**EXPENSES:**

NASH ROCKY MOUNT CURRENT	\$ 20,500,261	20,500,261	20,500,261	20,500,261	0.0%
NASH ROCKY MOUNT CAPITAL	1,396,890	1,396,890	1,396,890	1,396,890	0.0%
NASH ROCKY MT CAPITAL LOTTERY	0	0	0	0	0.0%
NASH ROCKY MOUNT SPECIAL FUNDS	0	0	0	0	0.0%
COMMUNITY COLLEGE CURRENT	2,200,000	2,340,226	2,340,226	2,395,226	2.4%
COMMUNITY COLLEGE CAPITAL	250,000	470,000	714,000	415,000	-11.7%
COMMUNITY COLLEGE ADD'L CAP	44,166	21,000	21,000	0	-100.0%
COMMUNITY COLLEGE PARKING	0	0	0	0	0.0%
NCC CAPITAL RESERVE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 24,391,317</b>	<b>24,728,377</b>	<b>24,972,377</b>	<b>24,707,377</b>	<b>-0.1%</b>

**SIGNIFICANT CHANGES:**

Education includes local funding for Nash County Schools (NCS) and Nash Community College (NCC). Total funding for NCS and NCC remains the same as FY19-20 however, NCC was allocated \$55,000 more in current expense offset by a reduction in capital allocation. The FY19-20 budget included funding of \$21,000 for CITI High Expansion items.





**DEBT & LEASE PURCHASES****General Fund      Summary**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	905,000	0	0	0	0.0%
RESTRICTED SALES TAXES	2,583,164	3,623,865	3,623,865	3,528,479	-2.6%
OTHER SOURCES- TRANSFER	0	1,805,608	1,805,608	1,497,803	-17.0%
GENERAL FUND	0	878,661	878,661	989,813	12.7%
<b>TOTAL</b>	<b>\$ 3,488,164</b>	<b>6,308,134</b>	<b>6,308,134</b>	<b>6,016,095</b>	<b>5.4%</b>

<b>EXPENSES:</b>					
LEASE PURCHASES	214,019	214,022	214,022	65,218	-69.5%
DEBT SERVICE	6,131,210	6,094,112	6,094,112	5,950,877	-2.4%
<b>TOTAL</b>	<b>\$ 6,345,229</b>	<b>6,308,134</b>	<b>6,308,134</b>	<b>6,016,095</b>	<b>5.4%</b>

**SIGNIFICANT CHANGES:**

The County's outstanding Debt and Lease financing consists of the following:

<b>Debt Schedule As of 6/30/20</b>	<b>Term Years</b>	<b>Amount Borrowed</b>	<b>Final Payment</b>
<b>Capital Leases</b>			
VOIP	5	387,229	April 2021
<b>Other Debt</b>			
(2) 2014 COPS Refunding	8	3,787,000	December 2021
Middlesex Shell Building	5	1,700,000	June 2022
Public Safety Radio Project	5	3,200,000	August 2023
(1) 2010 LOB/2016 LOB Refunding	20	28,355,000	October 2030
Courthouse Expansion	15	14,000,000	October 2031
NCC GO Bond	20	9,310,000	November 2033
Middlesex Elementary	30	7,342,300	November 2042

(1)RMHS/SN FieldHouse/EMS Station/Storage Bldg

(2) Bailey Elementary/NCC/TechCtr/Courthouse/Shell Building - Original COPS issue 2004 \$10,800,000



**OTHER PROGRAMS****General Fund****Summary**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
GENERAL FUND	\$ 0	615,000	2,151,400	115,000	-81.3%
<b>TOTAL</b>	<b>\$ 0</b>	<b>615,000</b>	<b>2,151,400</b>	<b>115,000</b>	<b>-81.3%</b>

**EXPENSES:**

TRANSFER TO OTHER FUNDS	\$ 5,631,225	600,000	2,140,400	100,000	-83.3%
CONTINGENCY	\$ 0	15,000	11,000	15,000	0.0%
<b>TOTAL</b>	<b>\$ 5,631,225</b>	<b>615,000</b>	<b>2,151,400</b>	<b>115,000</b>	<b>-81.3%</b>

**SIGNIFICANT CHANGES:**

Other Programs of the County include Contingency funding and Transfers to other funds from the General Fund.

**CONTINGENCY***General Fund***0109400**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
GENERAL FUND	\$ 0	15,000	11,000	15,000	0.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>15,000</b>	<b>11,000</b>	<b>15,000</b>	<b>0.0%</b>

**EXPENSES:**

CONTINGENCY	0	15,000	11,000	15,000	0.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>15,000</b>	<b>11,000</b>	<b>15,000</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

A contingency of \$15,000 is budgeted for any unanticipated needs in FY20-21.

**TRANSFER TO OTHER FUNDS***General Fund***0109500**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
GENERAL FUND	\$ 0	600,000	2,140,400	100,000	-83.3%
<b>TOTAL</b>	<b>\$ 0</b>	<b>600,000</b>	<b>2,140,400</b>	<b>100,000</b>	<b>-83.3%</b>

**EXPENSES:**

TO ETS FUND	0	0	0	0	0.0%
TO SCHOOL PROJECT FUND	750,000	0	0	0	0.0%
TO CAPITAL RESERVE	1,750,000	0	0	0	100.0%
TO URP	0	0	5,000	0	0.0%
TO AG CENTER RENOVATIONS	550,725	0	0	0	0.0%
TO CDBG-NR	0	0	0	0	0.0%
TO SENIOR CENTER	0	0	0	0	0.0%
TO RECREATION	275,000	0	83,000	0	0.0%
TO PUBLIC SAFETY RADIO	1,865,000	0	0	0	0.0%
TO HIGH SPEED PROJECT	340,500	0	952,400	0	0.0%
TO DETENTION FAC CAP PROJ	0	500,000	1,000,000	0	-100.0%
TO REVALUATION FUND	100,000	100,000	100,000	100,000	0.0%
<b>TOTAL</b>	<b>\$ 5,631,225</b>	<b>600,000</b>	<b>2,140,400</b>	<b>100,000</b>	<b>-83.3%</b>

**SIGNIFICANT CHANGES:**

This fund is used to budget transfer funds for special programs or capital projects from the General Fund. State statutes require annual funding in preparation for property revaluation. In anticipation of the next Revaluation in 2025 the County is transferring \$100,000 to the Revaluation Fund.



**SPECIAL REVENUE****Summary**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 952,098	0	204,400	0	0.0%
STATE	203,377	190,216	222,015	222,015	16.7%
LOCAL	26,991	0	0	0	0.0%
E911 CHARGES	496,031	454,009	454,009	451,146	-0.6%
FIRE TAXES	3,507,294	3,562,895	3,562,895	3,908,555	9.7%
INTEREST INCOME	48,680	0	37,061	0	0.0%
MISCELLANEOUS	7,750	0	0	0	0.0%
FUND BALANCE	0	253,014	445,382	160,476	-36.6%
TOURISM FUND	533,500	600,000	600,000	600,000	0.0%
GENERAL FUND	100,000	100,000	100,000	100,000	0.0%

**TOTAL**

<b>\$ 5,875,721</b>	<b>5,160,134</b>	<b>5,625,762</b>	<b>5,442,192</b>	<b>5.5%</b>
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**EXPENSES:**

SALARIES & BENEFITS	\$ 163,613	75,552	124,062	76,380	1.1%
PROFESSIONAL SERVICES	0	0	0	0	0.0%
SUPPLIES & OPERATIONS	1,125,726	1,035,991	1,184,996	977,266	-5.7%
CAPITAL OUTLAY	615,962	98,100	324,414	91,000	-7.2%
CONTRACTS & GRANTS	190,216	190,216	222,015	222,015	16.7%
TRANSFER OUT	187,200	0	0	0	0.0%
RESERVE	0	0	0	0	0.0%
REVALUATION RESERVE	100,000	100,000	100,000	100,000	0.0%
FIRE SERVICES	3,575,728	3,660,275	3,670,275	3,975,531	8.6%

**TOTAL**

<b>\$ 5,958,445</b>	<b>5,160,134</b>	<b>5,625,762</b>	<b>5,442,192</b>	<b>5.5%</b>
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**EMPLOYEES:**

FULL TIME	2.30	1.00	1.50	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%

**TOTAL**

<b>2.30</b>	<b>1.00</b>	<b>1.50</b>	<b>1.00</b>	<b>0.0%</b>
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**SIGNIFICANT CHANGES:**

Nash County has various special revenue funds separate from the primary general fund based on the sources of the funds. These funds account for such things as fire tax revenues, the revaluation of property values, Emergency Telephone System surcharges, Sheriff controlled substance funds, Economic Development, Rural Operating Assistance Program (ROAP) and Nash Tourism. The following pages explain each fund and changes for next year.

**ECONOMIC DEVELOPMENT FUND****Fund 022**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
UTILITIES HWY 97 PROPERTY	\$ 26,991	0	0	0	0.0%
TRANSFER FROM GENERAL FUND	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 26,991</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>EXPENSES:</b>					
SUPPLIES & OPERATIONS	\$ 0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TRANSFER OUT	187,200	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 187,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

No expenses are expected in Economic Development next year. Monies in the fund are held in reserve earning interest until needed.



**EMERGENCY TELEPHONE SYSTEM FUND (Formerly E-911 FUND)** *Fund 025*

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
E911 CHARGES	\$ 0	0	0	0	0.0%
WIRELESS CHARGES	496,031	454,009	454,009	451,146	-0.6%
INTEREST	7,093	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
FUND BALANCE	0	64,134	81,255	0	-100.0%
<b>TOTAL</b>	<b>\$ 503,124</b>	<b>518,143</b>	<b>535,264</b>	<b>451,146</b>	<b>-12.9%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	401,925	420,043	437,164	360,146	-14.3%
CAPITAL OUTLAY	113,727	98,100	98,100	91,000	-7.2%
RESERVE	0	0	0	0	0.0%
TRANSFER OUT	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 515,652</b>	<b>518,143</b>	<b>535,264</b>	<b>451,146</b>	<b>-12.9%</b>

<b>EMPLOYEES:</b>					
FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Emergency Telephone System Fund (formerly the E911 Fund) includes operations for telephone costs, service maintenance, selective routing charges, wireless database charges and professional services for CAD/GIS Coordinator. Available annual funding is approved by the NC911 Board.

**CONTROLLED SUBSTANCE FUND****Fund 027**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	13,793	0	0	0	0.0%
INTEREST	1,012	0	0	0	0.0%
MISCELLANEOUS INCOME	7,400	0	0	0	0.0%
FUND BALANCE	0	11,000	15,000	15,500	40.9%
<b>TOTAL</b>	<b>\$ 22,205</b>	<b>11,000</b>	<b>15,000</b>	<b>15,500</b>	<b>40.9%</b>

**EXPENSES:**

SUPPLIES & OPERATIONS	\$ 24,633	11,000	15,000	15,500	40.9%
CAPITAL OUTLAY	19,862	0	0	0	0.0%
CONTRACTS & GRANT	0	0	0	0	0.0%
TRANSFER OUT	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 44,495</b>	<b>11,000</b>	<b>15,000</b>	<b>15,500</b>	<b>40.9%</b>

**SIGNIFICANT CHANGES:**

The Controlled Substance fund accounts for the state drug funds received by the County that are required to be used for law enforcement purposes. These funds originate from state controlled substance taxes and forfeitures. The funds are for discretionary use by the Sheriff and as grant matches.

**FEDERAL ASSET FORFEITURE****Fund 029**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 914,638	0	204,400	0	0.0%
DEPARTMENT OF JUSTICE	37,460		0	0	0.0%
INTEREST	9,866	0	37,061	0	0.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	0	80,500	241,747	78,000	-3.1%
<b>TOTAL</b>	<b>\$ 961,964</b>	<b>80,500</b>	<b>483,208</b>	<b>78,000</b>	<b>-3.1%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 92,587	0	48,510	0	0.0%
SUPPLIES & OPERATIONS	241,164	80,500	208,384	78,000	-3.1%
CAPITAL OUTLAY	482,373	0	226,314	0	0.0%
<b>TOTAL</b>	<b>\$ 816,124</b>	<b>80,500</b>	<b>483,208</b>	<b>78,000</b>	<b>-3.1%</b>

**EMPLOYEES:**

FULL TIME	1.30	0.00	0.50	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.30</b>	<b>0.00</b>	<b>0.50</b>	<b>0.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Federal Asset Forfeiture fund accounts for the federal funds received by the County that are required to be used for law enforcement purposes. These funds originate from federal drug forfeitures. The majority of funding for FY20-21 is from a carryover of federal drug monies received in prior years and will be used by Sheriff's Office for supplies, equipment supplies, travel and training and informants.

**RURAL OPERATING ASSISTANCE PROGRAM****Fund 051**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
STATE	\$ 189,584	190,216	222,015	222,015	16.7%
INTEREST	2,567	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 192,151</b>	<b>190,216</b>	<b>222,015</b>	<b>222,015</b>	<b>16.7%</b>
<b>EXPENSES:</b>					
CONTRACTS & GRANTS	190,216	190,216	222,015	222,015	16.7%
<b>TOTAL</b>	<b>\$ 190,216</b>	<b>190,216</b>	<b>222,015</b>	<b>222,015</b>	<b>16.7%</b>

**SIGNIFICANT CHANGES:**

The Rural Operating Assistance Program (ROAP) funds are applied for annually and used to reimburse eligible transportation expenses. These funds, from three different sources, are used to support transportation services in Nash County. Allocations are for the Elderly & Disabled Transportation Assistance Program (EDTAP) which provides operating assistance for the transportation of elderly and disabled citizens, the Work First/Employment Program to provide operating assistance for transitional Work First and general public employment transportation needs, and Rural General Public (RGP) transportation assistance to provide funding for individuals who are not human service agency clients. Funding is subject to change as final numbers for FY20-21 are not yet available. Estimates are used for this document to be revised when notification is received.

**REVALUATION FUND****Fund 110**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
INTEREST INCOME	\$ 3,223	0	0	0	0.0%
GENERAL FUND	100,000	100,000	100,000	100,000	0.0%
FUND BALANCE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 103,223</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>
<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
PROFESSIONAL SERVICES	0	0	0	0	0.0%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
REVALUATION RESERVE	100,000	100,000	100,000	100,000	0.0%
<b>TOTAL</b>	<b>\$ 100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

Reserves for revaluation are required for Nash County by state statute for all counties in North Carolina. A revaluation of property values must be performed by each county at least every eight years and funds must be set aside to plan for this cost. The FY20-21 budget includes a transfer from the General Fund to maintain adequate reserves for the next revaluation scheduled for 2025.



**FIRE DISTRICTS FUND****Fund 120**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
STANHOPE FIRE TAX	\$ 71,663	69,392	69,392	73,382	5.7%
STONY CREEK FIRE TAX	10,404	10,181	10,181	9,715	-4.6%
GREEN HORNET FIRE TAX	180,909	177,301	177,301	169,981	-4.1%
HARRISON FIRE TAX	176,783	174,111	174,111	173,358	-0.4%
FERRELLS FIRE TAX	209,811	203,982	203,982	234,550	15.0%
N. S. GULLEY FIRE TAX	470,443	462,413	462,413	596,454	29.0%
SILVER LAKE FIRE TAX	10,821	10,581	10,581	10,635	0.5%
SIMS FIRE TAX	8,570	8,292	8,292	8,664	4.5%
TRI COUNTY FIRE TAX	166,203	144,124	144,124	155,218	7.7%
SALEM FIRE TAX	174,405	167,570	167,570	203,369	21.4%
WEST MOUNT FIRE TAX	353,231	454,126	454,126	471,197	3.8%
COOPERS FIRE TAX	315,363	314,244	314,244	326,026	3.7%
CASTALIA FIRE TAX	133,840	129,943	129,943	196,736	51.4%
SPRING HOPE FIRE TAX	268,471	265,473	265,473	275,635	3.8%
MIDDLESEX FIRE TAX	156,510	151,640	151,640	161,487	6.5%
WHITAKERS FIRE TAX	215,376	242,387	242,387	240,710	-0.7%
RED OAK FIRE TAX	407,580	402,709	402,709	421,940	4.8%
MOMEYER FIRE TAX	176,911	174,426	174,426	179,498	2.9%
INTEREST INCOME	18,375	0	0	0	0.0%
FUND BALANCE	0	97,380	107,380	66,976	-31.2%
<b>TOTAL</b>	<b>\$ 3,525,669</b>	<b>3,660,275</b>	<b>3,670,275</b>	<b>3,975,531</b>	<b>8.6%</b>

**FIRE DISTRICTS FUND****Fund 120**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>EXPENSES:</b>					
STANHOPE FIRE DISTRICT	\$ 72,244	71,468	71,468	77,118	7.9%
STONY CREEK FIRE DISTRICT	10,404	10,181	10,181	9,715	-4.6%
GREEN HORNET FIRE DISTRICT	189,954	188,894	188,894	170,594	-9.7%
HARRISON FIRE DISTRICT	191,160	184,111	184,111	184,358	0.1%
FERRELLS FIRE DISTRICT	216,120	217,764	217,764	245,321	12.7%
N. S. GULLEY FIRE DISTRICT	490,572	462,413	472,413	596,454	29.0%
SILVER LAKE FIRE DISTRICT	10,202	14,263	14,263	11,363	-20.3%
SIMS FIRE DISTRICT	8,346	8,292	8,292	13,046	57.3%
TRI COUNTY FIRE DISTRICT	188,703	144,124	144,124	155,218	7.7%
SALEM FIRE DISTRICT	165,635	180,692	180,692	203,369	12.6%
WEST MOUNT FIRE DISTRICT	357,568	468,985	468,985	480,425	2.4%
COOPERS FIRE DISTRICT	300,850	314,244	314,244	326,026	3.7%
CASTALIA FIRE DISTRICT	135,795	137,043	137,043	204,363	49.1%
SPRING HOPE FIRE DISTRICT	278,718	278,118	278,118	284,216	2.2%
MIDDLESEX FIRE DISTRICT	156,175	160,161	160,161	171,797	7.3%
WHITAKERS FIRE DISTRICT	238,701	242,387	242,387	240,710	-0.7%
RED OAK FIRE DISTRICT	393,211	402,709	402,709	421,940	4.8%
MOMEYER FIRE DISTRICT	171,370	174,426	174,426	179,498	2.9%
<b>TOTAL</b>	<b>\$ 3,575,728</b>	<b>3,660,275</b>	<b>3,670,275</b>	<b>3,975,531</b>	<b>8.6%</b>

**SIGNIFICANT CHANGES:**

Nash County levies a fire tax within eighteen special fire districts throughout the County. The revenues from these taxes must be used to provide for fire protection within each district. The County contracts with volunteer fire departments and towns to provide these services. Tax rates for the Districts are listed in section 7 of the Budget Ordinance of this document.

Harrison (Battleboro) at 30% and Red Oak at 70% serve the Stony Creek Fire District.

Three fire districts are requesting a tax increase for 2019-2020.

	2019-20	2020-21	Increase	
N.S. Gulley Fire District	\$0.1200	\$0.1500	\$0.0300	*
Salem Fire District	\$0.1200	\$0.1400	\$0.0200	*
Castalia Fire District	\$0.1100	\$0.1150	\$0.0050	*

\*N.S. Gulley tax increase requested for construction of a second fire station within the district. Salem tax increase requested to help cover new radio system and paid staffing. Castalia tax increase requested to help cover expenses for day time paid personnel.



**NASH TOURISM FUND****Fund 130**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
LOCAL	\$ 0	0	0	0	0.0%
INTEREST	6,544	0	0	0	0.0%
MISCELLANEOUS INCOME	350	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
TDA	533,500	600,000	600,000	600,000	0.0%
<b>TOTAL</b>	<b>\$ 540,394</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>0.0%</b>

<b>EXPENSES:</b>					
SALARY & BENEFITS	\$ 71,026	75,552	75,552	76,380	1.1%
SUPPLIES & OPERATIONS	458,004	524,448	524,448	523,620	-0.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANT	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 529,030</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>0.0%</b>

<b>EMPLOYEES:</b>					
FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

Funding for Nash Tourism comes from the Nash Tourism Development Authority (TDA) which is funded by a 5% occupancy tax in Nash County, 2% of which goes to the City of Rocky Mount.

This fund handles expenses to promote tourism and travel within the County. The Nash Tourism Development Authority approves funding for Nash County Travel and Tourism with a maximum of 66% of current year TDA revenue available to be appropriated in the fiscal year to Nash Tourism. The Tourism Council will request funding from the TDA for FY20-21 without use of fund balance.



**ENTERPRISE FUNDS****Summary**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	217,059	208,000	208,000	210,000	1.0%
SCRAP METAL & RECYCLED OIL	12,460	500	500	10,000	1900.0%
CHARGES & FEES	5,556,970	5,435,630	5,470,630	5,721,350	5.3%
MISCELLANEOUS INCOME	3,228	4,000	4,000	134,000	3250.0%
INTEREST INCOME	213,162	111,000	111,000	138,000	24.3%
TRANSFER IN	84,862	0	0	0	0.0%
FUND BALANCE	0	213,964	573,956	431,768	100.0%
<b>TOTAL</b>	<b>\$ 6,087,741</b>	<b>5,973,094</b>	<b>6,368,086</b>	<b>6,645,118</b>	<b>11.3%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 1,051,873	1,179,412	1,192,932	948,967	-19.5%
SUPPLIES & OPERATIONS	3,432,694	3,840,487	3,913,959	3,646,709	-5.0%
CAPITAL OUTLAY	21,665	54,900	7,900	455,000	728.8%
POSTCLOSURE	76,731	100,000	100,000	100,000	0.0%
ADMINISTRATIVE COSTS	0	0	0	324,617	100.0%
TRANSFER	632,460	633,195	988,195	633,640	0.1%
DEBT SERVICE	169,654	165,100	165,100	536,185	224.8%
<b>TOTAL</b>	<b>\$ 5,385,077</b>	<b>5,973,094</b>	<b>6,368,086</b>	<b>6,645,118</b>	<b>11.3%</b>

**EMPLOYEES:**

FULL TIME	9.50	9.00	9.00	9.25	2.8%
PART TIME	20.60	20.40	20.40	20.40	0.0%
<b>TOTAL</b>	<b>30.10</b>	<b>29.40</b>	<b>29.40</b>	<b>29.65</b>	<b>0.9%</b>

**SIGNIFICANT CHANGES:**

The Enterprise Funds include operations and administration for Public Utilities and Solid Waste Disposal Departments. The following pages provide additional information regarding these divisions.

**PUBLIC UTILITIES WATER & SEWER SERVICES**

1604710 / 1607130 / 1607140

1609110 / 1609500

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
STATE	\$ 0	0	0	0	0.0%
CHARGES & FEES	2,871,218	2,825,182	2,860,182	2,672,100	-5.4%
MISCELLANEOUS INCOME	3,228	4,000	4,000	4,000	0.0%
INTEREST INCOME	25,147	21,000	21,000	21,000	0.0%
TRANSFER IN	0	0	0	0	0.0%
FUND BALANCE	0	0	4,000	0	0.0%
<b>TOTAL</b>	<b>\$ 2,899,593</b>	<b>2,850,182</b>	<b>2,889,182</b>	<b>2,697,100</b>	<b>-5.4%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 432,026	478,687	492,207	268,445	-43.9%
SUPPLIES & OPERATIONS	1,369,083	1,573,200	1,598,680	1,279,200	-18.7%
CAPITAL OUTLAY	8,763	0	0	55,000	-100.0%
ADMINISTRATIVE COSTS	0	0	0	300,271	100.0%
TRANSFER	632,460	633,195	633,195	633,640	0.1%
DEBT SERVICE	169,654	165,100	165,100	160,544	-2.8%
<b>TOTAL</b>	<b>\$ 2,611,986</b>	<b>2,850,182</b>	<b>2,889,182</b>	<b>2,697,100</b>	<b>-5.4%</b>

<b>EMPLOYEES:</b>					
FULL TIME	7.00	6.50	6.50	6.20	-4.6%
PART TIME	0.60	0.40	0.40	0.36	-10.0%
<b>TOTAL</b>	<b>7.60</b>	<b>6.90</b>	<b>6.90</b>	<b>6.56</b>	<b>-4.9%</b>

**SIGNIFICANT CHANGES:**

The Water and Sewer Division includes operation of the water/sewer function for the Central Nash Water & Sewer System. As in prior years, the transfer is to provide funds to the Central Nash District Water/Sewer Project for FY20-21 USDA debt service.

Debt Schedule	Amount Borrowed	Final Payment
1 - Bailey - Bend of River - Bentrige	1,500,000	October 2026
2 - Bailey Water Lines	1,122,000	May 2027
3 - Central Nash Water/Sewer District	22,157,000	June 2054

**NORTHERN NASH WATER SYSTEM**

1610630 / 1617130 / 1619110

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
STATE	\$ 0	0	0	0	0.0%
CHARGES & FEES	0	0	0	415,500	100.0%
OTHER	0	0	0	130,000	0.0%
INTEREST INCOME	0	0	0	0	0.0%
TRANSFER IN	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>545,500</b>	<b>100.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 0	0	0	21,113	100.0%
SUPPLIES & OPERATIONS	0	0	0	124,400	100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
ADMINISTRATIVE COSTS	0	0	0	24,346	100.0%
TRANSFER	0	0	0	0	0.0%
DEBT SERVICE	0	0	0	375,641	100.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>545,500</b>	<b>100.0%</b>

**EMPLOYEES:**

FULL TIME	0.00	0.00	0.00	0.55	0.0%
PART TIME	0.00	0.00	0.00	0.04	100.0%
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.59</b>	<b>100.0%</b>

**SIGNIFICANT CHANGES:**

The Northern Nash Water System includes the water operations for the Northern area of Nash County (Phase I).

Debt Schedule	Amount Borrowed	Final Payment
1 - Northern Nash Water System	6,545,000	May 1, 2040

**SOLID WASTE DIVISION**

1664720

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	217,059	208,000	208,000	210,000	1.0%
SCRAP METAL & RECYCLED OIL	12,460	500	500	10,000	1900.0%
LANDFILL TIPPING FEES	414,576	341,198	341,198	366,000	7.3%
RECYCLING FEES	800	1,500	1,500	0	0.0%
RURAL HOUSEHOLD FEES	2,270,376	2,267,750	2,267,750	2,267,750	0.0%
INTEREST INCOME	188,015	90,000	90,000	117,000	30.0%
TRANSFER IN	84,862	0	0	0	0.0%
FUND BALANCE	0	213,964	569,956	431,768	100.0%
<b>TOTAL</b>	<b>\$ 3,188,148</b>	<b>3,122,912</b>	<b>3,478,904</b>	<b>3,402,518</b>	<b>9.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 619,847	700,725	700,725	659,409	-5.9%
SUPPLIES & OPERATIONS	2,063,611	2,267,287	2,315,279	2,243,109	-1.1%
CAPITAL OUTLAY	12,902	54,900	7,900	400,000	628.6%
TRANSFER OUT	0	0	355,000	0	0.0%
POSTCLOSURE	76,731	100,000	100,000	100,000	0.0%
<b>TOTAL</b>	<b>\$ 2,773,091</b>	<b>3,122,912</b>	<b>3,478,904</b>	<b>3,402,518</b>	<b>9.0%</b>

**EMPLOYEES:**

FULL TIME	2.50	2.50	2.50	2.50	0.0%
PART TIME	20.00	20.00	20.00	20.00	0.0%
<b>TOTAL</b>	<b>22.50</b>	<b>22.50</b>	<b>22.50</b>	<b>22.50</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Solid Waste Disposal Division consists of solid waste disposal and convenience centers. Solid Waste Disposal includes operation of the construction and demolition landfill as well as oversight of the closed unlined landfill as required by state statute. Convenience Centers include the operation of nine rural solid waste collection sites which handle rural household waste, yard waste, white goods and recyclable materials. Each site is manned with four part-time site attendants on rotating shifts Wednesday - Monday (closed Tuesdays as a cost saving measure).

**INTERNAL SERVICE FUND****Summary**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
INTER-FUNDS SERVICES CHARGE	\$ 1,464,497	6,162,000	6,162,000	1,618,000	-73.7%
INTEREST INCOME	41,261	28,000	28,000	9,000	-67.9%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	0	95,000	95,000	95,000	0.0%
FROM GENERAL FUND	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,505,758</b>	<b>6,285,000</b>	<b>6,285,000</b>	<b>1,722,000</b>	<b>-72.6%</b>
<b>EXPENSES:</b>					
CLAIMS COSTS	\$ 1,533,967	6,285,000	6,285,000	1,722,000	-72.6%
TO GENERAL FUND	0	0	0	0	0.0%
RESERVE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,533,967</b>	<b>6,285,000</b>	<b>6,285,000</b>	<b>1,722,000</b>	<b>-72.6%</b>

**SIGNIFICANT CHANGES:**

Nash County has two Internal Service funds separate from the primary general fund. These funds are the Employee Insurance Fund, which accounts for claims and administrative costs for medical & dental insurance and the Workers Compensation Fund.

**EMPLOYEES INSURANCE FUND****Fund 080**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
INTER-FUNDS SERVICES CHARGE	\$ 1,294,384	5,987,000	5,987,000	1,443,000	-75.9%
INTEREST INCOME	14,766	8,000	8,000	4,000	-50.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
FROM GENERAL FUND	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,309,150</b>	<b>5,995,000</b>	<b>5,995,000</b>	<b>1,447,000</b>	<b>-75.9%</b>

**EXPENSES:**

CLAIMS/ADMIN/WELLNESS	\$ 1,269,705	5,995,000	5,995,000	1,447,000	-75.9%
TO GENERAL FUND	0	0	0	0	0.0%
RESERVE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,269,705</b>	<b>5,995,000</b>	<b>5,995,000</b>	<b>1,447,000</b>	<b>-75.9%</b>

**SIGNIFICANT CHANGES:**

The Employees Insurance Fund houses the funding for the Health Admin and Dental Insurance. These costs are funded departmentally and through employee-paid dependent coverage. During FY16-17 Nash County's active employees moved from a self insured health plan to the NC State Health Plan (eliminating the need for stop-loss and the County Health Clinic expenditures). Pre-65 retirees moved to an individual market place plan with Blue Cross Blue Shield. Although dental insurance is the only benefit that is still functioning as self insured, the premium cost and associated intergovernmental revenue from the departments for Pre 65 Retiree health insurance are reported in this fund.



**WORKERS COMPENSATION****Fund 085**

	ACTUAL 2018-2019	BUDGET 2019-2020	AMENDED 2019-2020	APPROVED 2020-2021	CHG
<b>REVENUES:</b>					
INTER-FUNDS SERVICES CHARGE	\$ 170,113	175,000	175,000	175,000	0.0%
INTEREST INCOME	26,495	20,000	20,000	5,000	-75.0%
FUND BALANCE	0	95,000	95,000	95,000	0.0%
FROM GENERAL FUND	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 196,608</b>	<b>290,000</b>	<b>290,000</b>	<b>275,000</b>	<b>-5.2%</b>
<b>EXPENSES:</b>					
CLAIMS & ADMINISTRATIVE COSTS	\$ 264,262	290,000	290,000	275,000	-5.2%
RESERVE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 264,262</b>	<b>290,000</b>	<b>290,000</b>	<b>275,000</b>	<b>-5.2%</b>

**SIGNIFICANT CHANGES:**

The Worker's Compensation Fund was set-up to maintain claims and funding for workers compensation separately from other employee benefits. The current year increase in fund balance appropriation is based on current trend of charges and claims.



**Nash County  
CIP Summary  
FY2021-2025**

*Indicates amount moved from FY2021 Requested to a subsequent year*

	REQUESTED	APPROVED	RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED	
Fiscal Year	2021	2021	2022	2023	2024	2025	Total
<b>Grants/Economic Development</b>							
Shell Building					1,500,000		1,500,000
Subtotal		-	-	-	1,500,000	-	1,500,000
<b>Tax Department</b>							
GPS Replacement Unit			12,000				12,000
Vehicle	10,000		10,000				10,000
Subtotal	10,000	-	22,000	-	-	-	22,000
<b>Board of Elections</b>							
Network Server				6,000			6,000
Laptop Replacement (80)				56,000			56,000
Election Day Printers (80)				6,000			6,000
Automark Replacement (30)					108,000		108,000
Subtotal		-	-	68,000	108,000	-	176,000
<b>Court Facilities</b>							
Architectural Scope - Exterior Work	75,000		75,000				75,000
Old Courthouse Replace Cubicles				75,000			75,000
Old Courthouse Elevator Rplmt				130,000	130,000		260,000
Subtotal	75,000	-	75,000	205,000	130,000	-	410,000
<b>Admin Building</b>							
Boiler Replacement	385,000		385,000				385,000
Roof Replacement			500,000				500,000
Carpet Replacement			70,000	85,000	55,000	77,000	287,000
Vehicle Replacement			16,000		16,000		32,000
Subtotal	385,000	-	971,000	85,000	71,000	77,000	1,204,000
<b>Public Building</b>							
Maintenance Building Painting	50,000		50,000				50,000
Sheriff's Office Elevator	125,000	140,000					140,000
Parking Lot Construction	95,000		95,000				95,000
Subtotal	270,000	140,000	145,000	-	-	-	285,000

	REQUESTED	APPROVED	RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED	
Fiscal Year	2021	2021	2022	2023	2024	2025	Total
<b>MIS</b>							
Desktop Computer Replacement	60,000	50,000	60,000	60,000	60,000	60,000	290,000
Network Switch Replacement	30,000	30,000	30,000				60,000
Network AD & File Svr Aud Software	25,000	25,000	25,000	25,000	25,000	25,000	125,000
Desktop Ath & Priv Mgr Software	30,000		30,000			30,000	60,000
WiFi Infrastructure Replacement	20,000		20,000				20,000
Cyber Recovery Data Domain	60,000		60,000				60,000
Ag Center Access Security	20,000		20,000				20,000
Backup Solution Upgrade			150,000				150,000
Office Space Renovation				30,000			30,000
Network Storage Solution				200,000			200,000
Firewall Replacement					25,000		25,000
Host Svr Infrastructure Rplmnt					150,000		150,000
Subtotal	245,000	105,000	395,000	315,000	260,000	115,000	1,190,000
<b>MIS - PROGRAMMING (PEG)</b>							
VIO server (replace 4 server carousel)	30,000	30,000					30,000
Subtotal	30,000	30,000	-	-	-	-	30,000
<b>Planning and Inspections</b>							
Land Development Plan	125,000	125,000					125,000
Subtotal	125,000	125,000	-	-	-	-	125,000
<b>Cooperative Extension</b>							
Furniture - (5)Office Desk/ (2)Cubicles	15,000						-
Farmers Mkt Security Cameras	12,000	12,000					12,000
Farmers Mkt Bldg B HVAC			-	65,000			65,000
Subtotal	27,000	12,000	-	65,000	-	-	77,000
<b>Sheriff's Office</b>							
Service weapon/holster rplmnt (110)	55,000						-
ATV	19,800						-
ATV Trailer	5,500						-
Vehicle Rplmt (\$33,334 ea inclds upfit)	666,000	100,000	200,000	300,000	300,000	300,000	1,200,000
Police K9				15,000	15,000		30,000
Subtotal	746,300	100,000	200,000	315,000	315,000	300,000	1,230,000
<b>Jail</b>							
Transport Van (rplmt) w/cage and upfit	68,000		68,000				68,000
Subtotal	68,000	-	68,000	-	-	-	68,000

	REQUESTED	APPROVED	RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED	
Fiscal Year	2021	2021	2022	2023	2024	2025	Total
<b>Emergency Communications</b>							
Rpl Consolettes for Sheriff's 800mgh	50,000		50,000				50,000
Vehicle Addition						30,000	30,000
Generator (Whitakers VHF Paging Site)	8,000	8,000					8,000
Subtotal	58,000	8,000	50,000	-	-	30,000	88,000
<b>Emergency Services/Fire Marshall</b>							
Trailer/Equip Shelter (30'x40')	11,000			11,000			11,000
Vehicle Replacment (1/yr)	41,000			41,000		42,000	83,000
Subtotal	52,000	-	-	52,000	-	42,000	94,000
<b>EMS</b>							
EMS Ambulance (\$180,000 ea)	900,000	180,000	540,000	540,000	540,000	540,000	2,340,000
EMS SUV/Truck (1/yr)	40,000		40,000		40,000		80,000
Cardiac Monitor/Defibrillator Rpl (25)				1,000,000			1,000,000
Subtotal	940,000	180,000	580,000	1,540,000	580,000	540,000	3,420,000
<b>Animal Control</b>							
Land	75,000						-
Construct New Shelter	1,000,000		500,000	500,000			1,000,000
New Shelter Equipment	200,000		200,000				200,000
Upgrade Shelter Mgmt Software	15,000	15,000					15,000
Subtotal	1,215,000	15,000	700,000	500,000	-	-	1,215,000
<b>Health Department</b>							
Vehicles - surplus (2/yr)	20,000	20,000	20,000	20,000	20,000	20,000	100,000
Land for New Bldg					150,000		150,000
Health Services Bldg Construction						6,000,000	6,000,000
Health Services Bldg Equipment						250,000	250,000
Subtotal	20,000	20,000	20,000	20,000	170,000	6,270,000	6,500,000
<b>DSS</b>							
DSS fleet replacement (1 / yr)	25,000	-	25,000	25,000	25,000	25,000	100,000
Subtotal	25,000	-	25,000	25,000	25,000	25,000	100,000
<b>Senior Services</b>							
Vehicle Replacement (2 Surplus SUVs)	15,000		15,000				15,000
Nashville Senior Center Reno/Expansion				2,200,000			2,200,000
Subtotal	15,000	-	15,000	2,200,000	-	-	2,215,000

	REQUESTED	APPROVED	RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED	
Fiscal Year	2021	2021	2022	2023	2024	2025	Total
<b>Parks and Recreation</b>							
Security Cameras (5 parks)	20,000		20,000				20,000
Vehicle (SUV) Rplmt (1/ yr)	30,000		15,000	15,000			30,000
Recreation Master Plan Update					35,000		35,000
Subtotal	50,000	-	35,000	15,000	35,000	-	85,000
<b>Park Maintenance</b>							
Bunker Rake (Miracle & Glover)	13,200	13,200		13,200			26,400
F250 Rplmnt	30,000		16,500	30,000			46,500
Gator (new Miracle '21) & (rplc Glover	7,850	7,850		7,850			15,700
Lawn Mower (Replace Glover)			12,260		12,260		24,520
Irrigaton System - Miracle Park Soccer Fields			52,500				52,500
Irrigaton System - Miracle Park Baseball/Softball Fields				115,000			115,000
Lights - Miracle Park Baseball Fields					819,000		819,000
Lights - Miracle Park Soccer Fields					465,000		465,000
Paved Parking - Miracle Park						86,500	86,500
Subtotal	51,050	21,050	81,260	166,050	1,296,260	86,500	1,651,120
<b>TOTAL CAPITAL NOT INCLUDED IN EXPENDITURE CURRENT REQUESTS</b>	<b>4,382,350</b>	<b>756,050</b>	<b>3,357,260</b>	<b>5,546,050</b>	<b>4,465,260</b>	<b>7,460,500</b>	<b>21,585,120</b>
<b>Airport</b>							
Terminal Bld \$4.1m/Airport Approach							-
Clearing \$50K (local match)							-
Subtotal	-	-	-	-	-	-	-
<b>Nash Community College (NCC)</b>							
Annual Capital Budgeting	415,000	415,000	470,000	470,000	470,000	470,000	2,295,000
Subtotal	415,000	415,000	470,000	470,000	470,000	470,000	2,295,000
<b>Nash Rocky Mount Schools</b>							
Annual Capital	1,396,890	1,396,890	1,396,890	1,396,890	1,396,890	1,396,890	6,984,450
Subtotal	1,396,890	1,396,890	1,396,890	1,396,890	1,396,890	1,396,890	6,984,450
<b>Total</b>	<b>1,811,890</b>	<b>1,811,890</b>	<b>1,866,890</b>	<b>1,866,890</b>	<b>1,866,890</b>	<b>1,866,890</b>	<b>9,279,450</b>
ALL GENERAL FUND CAPITAL	6,194,240	2,567,940	5,224,150	7,412,940	6,332,150	9,327,390	30,864,570

	REQUESTED	APPROVED	RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED	
Fiscal Year	2021	2021	2022	2023	2024	2025	Total
CAPITAL PROJECTS							
<b>Detention Facility</b>							
Mosely Report Option 1	10,000,000	10,000,000					10,000,000
Sally Port Reconfiguration							-
Shower Install in Medical Area							-
Shower Install in Inmate Processing							-
Toilet Privacy Partitions Update (1, 2 & 3)							-
Major Door & Lock Renovations							-
Subtotal	10,000,000	10,000,000	-	-	-	-	10,000,000
<b>Nash Rocky Mount Schools</b>							
Northern Nash HS Field House			1,600,000				1,600,000
Northern Nash Elementary School	20,000,000	20,000,000					20,000,000
Subtotal	20,000,000	20,000,000	1,600,000	-	-	-	21,600,000
<b>High Speed Internet</b>							
Cloudwyze (Phase 3)	1,250,000	1,250,000					1,250,000
Subtotal	1,250,000	1,250,000	-	-	-	-	1,250,000
<b>Court House Expansion - Fund 089</b>							
Old Courthouse Interior Paint	149,000	89,000					89,000
Old Courthouse Updates	80,000	80,000					80,000
60-ton Chiller Replacement	60,000	60,000					60,000
Subtotal	289,000	229,000	-	-	-	-	229,000
<b>911 Emergency Communications - 025</b>							
911 Audio Recorder (Main/Backup Ctr)	91,000	91,000					91,000
Replace Radio Dispatch Consoles				875,000			875,000
Replace console furniture in Main Ctr				110,000			110,000
Chair Replacement (7)				10,000			10,000
CAD Workstations Rpl					25,000		25,000
Subtotal	91,000	91,000	-	995,000	25,000	-	1,111,000
<b>Total Capital Funds</b>	<b>31,630,000</b>	<b>31,570,000</b>	<b>1,600,000</b>	<b>995,000</b>	<b>25,000</b>	<b>0</b>	<b>34,190,000</b>

	REQUESTED	APPROVED	RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED	
Fiscal Year	2021	2021	2022	2023	2024	2025	Total
ENTERPRISE FUNDS							
<b>Project Costs for Water/Sewer Fund</b>	2021	2021	2022	2023	2024	2025	Total
<b>Water/Sewer</b>							
Tractor with Bucket & Trailer	50,000	50,000					50,000
Total Water/Sewer Project Cost	50,000	50,000	-	-	-	-	50,000
<b>NNWS Capital Project</b>							
Northern Nash Water System (Ph 2)							-
Northern Nash Water System (Ph 3)							-
Total NNWS Project Cost	0	0	0	0	0	0	0
<b>Project Costs for Solid Waste</b>	2021	2021	2022	2023	2024	2025	Total
<b>Landfill</b>							
WM Convenience Center			1,500,000				1,500,000
Dozer			450,000				450,000
Compactor			750,000				750,000
Excavator				220,000			220,000
Off-Road Dump Truck	400,000	400,000					400,000
Total Solid Waste	400,000	400,000	2,700,000	220,000	0	0	3,320,000
Total Enterprise Funds	450,000	450,000	2,700,000	220,000	0	0	3,370,000